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EXHIBIT C
PROFESSIONAL FEES FOR THE PERIOD
JANUARY 1, 2020 THROUGH JANUARY 31, 2020

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/02/2020				
Chopra, Harshita	Prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess the Regulatory Accounting Document control.	\$180.00	3.5	\$630.00
Chopra, Harshita	Continue to prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess the Regulatory Accounting Document control.	\$180.00	2.5	\$450.00
Chopra, Harshita	Continue to prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess the Regulatory Accounting Document control.	\$180.00	2.0	\$360.00
Kipkirui, Winnie	Document information technology summary memo around interim audit procedures performed and conclusion arrived.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Prepare agenda for Oracle identity management system meeting discussion.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review Oracle identity management system control consideration.	\$230.00	2.0	\$460.00
Misra, Saurabh	Review segregation of duties control on SAP system, Enterprise Resource Planning Central Component module.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review interim SAP system controls over periodic user review.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review interim SAP system controls over periodic user review.	\$290.00	3.0	\$870.00
01/03/2020				
Chopra, Harshita	Continue to prepare the summary of final order issuances by Federal Energy Regulatory Commission to assess the Regulatory Accounting Document control.	\$180.00	3.0	\$540.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/03/2020				
Chopra, Harshita	Prepare the summary of final order issuances by Federal Energy Regulatory Commission to assess the Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Cochran, James	Meeting (partial) with W. Kipkirui (Deloitte), R. Respicio (PGE) to discuss control considerations relating to Oracle identity management system.	\$380.00	0.5	\$190.00
Gillam, Tim	Review risk assessment documentation around customer billing.	\$380.00	1.5	\$570.00
Kipkirui, Winnie	Review audit support listing for information technology testing for year-end.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Prepare samples for change management controls from population provided by client and request of supporting evidence for selected samples.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with J. Cochran (Deloitte), R. Respicio (PGE) to discuss control considerations relating to Oracle identity management system.	\$230.00	1.0	\$230.00
Misra, Saurabh	Continue to review interim SAP system controls over monitoring control over change management.	\$290.00	2.5	\$725.00
Misra, Saurabh	Review interim SAP system controls over monitoring control over change management.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review segregation of duties control on SAP system, Business Planning & Consolidation module.	\$290.00	3.5	\$1,015.00
01/04/2020				
Gillam, Tim	Review risk assessment around nuclear fuel asset.	\$380.00	2.0	\$760.00
Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	3.0	\$870.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/04/2020				
Misra, Saurabh	Review interim SAP system controls over monitoring control over privileged access.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review interim SAP system controls over monitoring control over restricted access.	\$290.00	3.0	\$870.00
01/05/2020				
Gillam, Tim	Review updated planning file documentation around risk assessment for employee benefits.	\$380.00	3.0	\$1,140.00
Ncho-Oguie, Jean-Denis	Review interim electric revenue substantive testing.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review interim Gas revenue substantive testing.	\$380.00	2.5	\$950.00
01/06/2020				
Adams, Haley	Review interim procurement balancing account testing procedures.	\$230.00	1.0	\$230.00
Alfahhad, Abdulrahman	Review user testing performed around SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, M. Fazil, S. Nambiar (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update audit support listing for information technology testing for year-end.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss the current status and work assignment for the general information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update status of general information technology controls based on work progress.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Prepare user testing performed around SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with J. Ncho Oguie, S. Jasinski, B. Rice (Deloitte) regarding team status and priorities for first week of January.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with S. Varshney, A. Kamra, B. Rice, S. Jasinski (Deloitte) regarding year end planning and week priorities.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with J. Garboden (PG&E) regarding regaining PG&E network account and SAP read-only access for audit team.	\$230.00	1.0	\$230.00
Azebu, Matt	Review risks of material misstatement and corresponding internal controls and substantive procedures related to accounts payable.	\$230.00	2.5	\$575.00
Azebu, Matt	Review risks of material misstatement and corresponding internal controls and substantive procedures related to operating expenses.	\$230.00	2.0	\$460.00
Boyce, Kyle	Update procurement account mapping in order to arrive at testing population for energy procurement contracts.	\$180.00	1.0	\$180.00
Boyce, Kyle	Document changes in cost of electricity rollforward workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare testing workpaper for the energy procurement contracts.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare responses to master map checklist for the 2019 audit file.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the greenhouse gas controls and substantive testing workpapers.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Boyce, Kyle	Review the greenhouse gas sectional memo and flowchart for a better understanding of the section in order to perform tests of controls and substantive testing for year end.	\$180.00	1.0	\$180.00
Boyce, Kyle	Continue to update cost of electricity rollforward workpaper for year end.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	3.5	\$630.00
Brown, Erin	Document PG&E's review and approval of Non-Purchase Order invoices within accounts payable for control purposes.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Document audit consideration around use of specialist within the PG&E engagement.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's review of electric usage variances within the billing process for control purposes.	\$180.00	3.0	\$540.00
Brown, Erin	Document PG&E's review over the electric billing table in response to the 10/1 electric rate change.	\$180.00	1.5	\$270.00
Brown, Erin	Supplement open-item requests for information produced by the client for the testing of Entity Level controls.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Martin, V. Hennessy (Deloitte) regarding documentation of PG&E's entity-level controls.	\$180.00	0.5	\$90.00
Brown, Erin	Document use of the work of others with regards to control testing.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Chopra, Harshita	Continue summarization of the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	1.0	\$180.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare the summary of final order and resolutions issuances by California Public Utility Commission to assess the Regulatory Accounting Document control.	\$180.00	3.0	\$540.00
Cochran, James	Call with W. Kipkirui, B. Long, P. Giamanco, S. Nambiar (Deloitte) to discuss information technology audit scoping and audit consideration around control exceptions.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing documentation for change management control tested through interim period.	\$380.00	1.0	\$380.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, A. Alfahhad, S. Nambiar (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Update audit support listing for information technology testing for year-end.	\$230.00	2.5	\$575.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$330.00	1.0	\$330.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Giamanco, Patrick	Call with J. Cochran, W. Kipkirui, B. Long, S. Nambiar (Deloitte) to discuss information technology audit scoping and audit consideration around control exceptions.	\$330.00	0.5	\$165.00
Gillam, Tim	Review risk assessment around asset retirement obligation on transmission assets.	\$380.00	2.0	\$760.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the greenhouse gas controls and substantive testing workpapers.	\$230.00	1.0	\$230.00
Hamner, Jack	Respond to questions from the off-site property plant and equipment testing team to assist in preparing the yearend operating effectiveness testing.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with J. Ncho-Oguie, L. Schloetter, S. Jasinski, B. Rice (Deloitte) related to year end revenue substantive analytic testing approach.	\$230.00	1.5	\$345.00
Hamner, Jack	Reconcile Core Gas Supply purchases and sales to the Company's cost of gas account balances prior to making testing selections.	\$230.00	2.0	\$460.00
Hamner, Jack	Reconcile bilateral contract costs to the Company's cost of electricity general ledger accounts prior to making testing selections.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare the year end risk assessment rollforward for the company's price risk management instruments.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Document Investment controls for pension plan asset.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond via email with J. Pitman (PG&E) regarding the sampling procedures for Entity Level Controls.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with B. Martin, E. Brown (Deloitte) regarding documentation of PG&E's entity-level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Respond to S. Jasinski (Deloitte) to notes on the accounting support fee workpaper.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Research for PG&E not being on the listing of companies who have no outstanding fees due to the Public Company Accounting Oversight Board.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with S. Jasinski (Deloitte) regarding notes on accounting support fees workpaper.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Close notes in the accounting support fees workpaper.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with D. Diaz (PG&E) regarding timing of the Fair Value Hierarchy Report needed for investment testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Prepare Plan Asset items for investment testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Prepare the Plan Asset Sectional Memo in connection with investment testing for 2019.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Discussion with J. Ncho-Oguie, J. Hamner, L. Schloetter, B. Rice (Deloitte) related to year end revenue substantive analytic testing approach.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review integrated audit opinion draft for PG&E corporation.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Jasinski, Samantha	Review internal control over financial reporting audit opinion for PG&E Corporation.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with S. Varshney, A. Kamra, M. Azebu, B. Rice (Deloitte) regarding year end planning and week priorities.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review audit consent report from Deloitte to consent Pacific Gas & Electric Company to incorporate audit report in company's filing.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review internal control over financial reporting audit opinion for Pacific Gas & Electric Company.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with J. Ncho Oguie, M. Azebu, B. Rice (Deloitte) regarding team status and priorities for first week of January.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review integrated audit opinion draft for Pacific Gas & Electric Company.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Document general rate case provision for rate refund revenue risk assessment.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with V. Hennessy (Deloitte) regarding notes on accounting support fees workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Document Federal Energy Regulatory Commission Transmission Owner provision for rate refund revenue risk assessment.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Discussion with S. Varshney, M. Azebu, B. Rice, S. Jasinski (Deloitte) regarding year end planning and week priorities.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Kamra, Akanksha	Discussion with S. Varshney (Deloitte) regarding year end planning, workpaper status and team economics.	\$290.00	1.5	\$435.00
Kipkirui, Winnie	Call with J. Cochran, B. Long, P. Giamanco, S. Nambiar (Deloitte) to discuss information technology audit scoping and consideration around control exception.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Alfahhad, S. Nambiar (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document year end procedures for Windows Building Accounts - Privileged Access.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes of year end procedures for network around Privileged Access control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document year end procedures for network around Privileged Access control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Prepare summary around control consideration in Oracle identity management system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss the current status and work assignment for the general information technology control testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document Oracle identity management system results to perform exposure check audit procedures.	\$230.00	3.0	\$690.00
Long, Brittany	Call with J. Cochran, W. Kipkirui, P. Giamanco, S. Nambiar (Deloitte) to discuss information technology audit scoping and consideration around control exception.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, M. Fazil, A. Alfahhad, S. Nambiar (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Review SAP basis workpapers.	\$290.00	1.5	\$435.00
Mantri, Arvind	Continue to prepare rollforward testing for automated control testing for customer billing process.	\$230.00	2.0	\$460.00
Mantri, Arvind	Prepare rollforward testing for automated control testing for customer billing process.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Continue to close notes within the postretirement benefits other than pension risk assessment memorandum.	\$230.00	4.0	\$920.00
Martin, Blake	Review December Month End Potential Adjustment Report meeting that included discussions with D. Thomason, S. Hunter, P. Sue, A. Duran, J. Martinez (PG&E).	\$230.00	0.5	\$115.00
Martin, Blake	Review the test of selecting an inappropriate approver within the Dolphin JE system with R. Tirado (PG&E) for purposes of the approval table control testing.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with V. Hennessy, E. Brown (Deloitte) regarding documentation of PG&E's entity-level controls.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension risk assessment memorandums.	\$230.00	4.0	\$920.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Meredith, Wendy	Continue to review draft Form 10-K.	\$380.00	1.5	\$570.00
Meredith, Wendy	Review draft management representation letter.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review draft Form 10-K.	\$380.00	1.0	\$380.00
Meredith, Wendy	Meet with B. Wong, F. Chang (PG&E) to discuss auditor independence.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, M. Fazil, A. Alfahhad, S. Nambiar (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	2.0	\$580.00
Nambiar, Sachin	Complete testing on SAP system, Business Planning & Consolidation module around control to test process chains.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Complete testing on control to testing transport routes in SAP system, Business planning and consolidation module.	\$200.00	4.0	\$800.00
Nambiar, Sachin	Meeting with W. Kipkirui, P. Giamanco, B. Long, M. Fazil, A. Alfahhad, S. Misra (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Call with J. Cochran, W. Kipkirui, P. Giamanco, B. Long (Deloitte) to discuss information technology audit scoping and consideration around control exception.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Discussion with J. Hamner, L. Schloetter, S. Jasinski, B. Rice (Deloitte) related to year end revenue substantive analytic testing approach.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding team status and priorities for first week of January.	\$380.00	1.0	\$380.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Rice, Blake	Review year end reporting workpaper.	\$230.00	2.0	\$460.00
Rice, Blake	Review depreciation true up substantive testing workpaper.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with S. Varshney, A. Kamra, M. Azebu, S. Jasinski (Deloitte) regarding year end planning and week priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Review cash flow control workpaper.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with J. Ncho-Oguie, J. Hamner, L. Schloetter, S. Jasinski (Deloitte) related to year end revenue substantive analytic testing approach.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with J. Ncho Oguie, S. Jasinski, M. Azebu (Deloitte) regarding team status and priorities for first week of January.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Continue to notes on gas revenue substantive analytic workpaper.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with J. Ncho-Oguie, J. Hamner, S. Jasinski, B. Rice (Deloitte) related to year end revenue substantive analytic testing approach.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Close notes on revenue substantive analytic workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Continue to close notes on electric revenue substantive analytic workpaper.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic workpaper.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Uy, Rysel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities. .	\$200.00	1.0	\$200.00
Uy, Rysel	Continue to update documentation for balancing account substantive testing.	\$200.00	2.0	\$400.00
Uy, Rysel	Clear notes in the Balancing Account substantive workpaper.	\$200.00	1.0	\$200.00
Uy, Rysel	Update documentation for balancing account controls testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Continue to update documentation for balancing account substantive testing.	\$200.00	3.5	\$700.00
Varshney, Swati	Discussion with A. Kamra (Deloitte) regarding year end planning, workpaper status and team economics.	\$230.00	1.5	\$345.00
Varshney, Swati	Discussion with A. Kamra, M. Azebu, B. Rice, S. Jasinski (Deloitte) regarding year end planning and week priorities.	\$230.00	0.5	\$115.00
01/07/2020				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to follow up on testing for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Follow up on testing support for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Discuss users access with W. Cho, R. Garza (PG&E) on SAP system, Governance, Risk and Compliance module.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Update Oracle Database workpaper (BBC).	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Update Advanced Billings System's user access review workpaper.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update Oracle database testing around utility plant asset management.	\$200.00	1.5	\$300.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding plan asset item requests to be sent in connection with investment testing procedures.	\$230.00	0.5	\$115.00
Azebu, Matt	Review planned testing procedures for valuation of nuclear decommissioning trust investments.	\$230.00	1.5	\$345.00
Azebu, Matt	Review planned testing procedures for valuation of pension plan investments.	\$230.00	1.0	\$230.00
Azebu, Matt	Review documentation of walkthrough of internal controls related to nuclear decommissioning trust investments.	\$230.00	2.0	\$460.00
Azebu, Matt	Review documentation of walkthrough of internal controls related to pension benefit plan assets.	\$230.00	1.5	\$345.00
Azebu, Matt	Review planned substantive procedures to test greenhouse gas liability and expense-related balances.	\$230.00	1.0	\$230.00
Azebu, Matt	Review audit items prepared for investment testing procedures.	\$230.00	1.0	\$230.00
Azebu, Matt	Perform accounting research related to appropriate fair value level classification of new asset classes.	\$230.00	2.0	\$460.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	2.0	\$360.00
Boyce, Kyle	Close notes on cash flow control workpapers.	\$180.00	2.5	\$450.00
Boyce, Kyle	Close notes related to workbook for the substantive analytic testing of the depreciation rate change true up.	\$180.00	2.0	\$360.00
Boyce, Kyle	Create a workbook for the substantive analytic testing of the depreciation rate change true up.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with B. Rice (Deloitte) about depreciation rate change true up workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) surrounding year end substantive testing for procurement.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Boyce, Kyle	Perform test of details for the energy procurement contracts.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with S. Zhang, T. Girlich (PG&E), J. Hamner (Deloitte) with regards to information for year end testing of electric and gas procurement.	\$180.00	0.5	\$90.00
Brown, Erin	Perform subsequent invoice testing for purchase orders incurred from 1/1 to 1/5 within Accounts Payable.	\$180.00	1.5	\$270.00
Brown, Erin	Supplement open-item requests for information produced by the client for the testing of Entity Level controls.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's review and approval of Purchase Order invoices within accounts payable for control purposes.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's control within Accounts Payable over the monitoring of changes to vendors within SAP system.	\$180.00	3.0	\$540.00
Brown, Erin	Discussion with S. Ali (PG&E) regarding year to date purchase order population and subsequent invoice testing.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), S. Ali (PG&E) regarding the testing of Purchase Orders within Accounts Payable.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding the testing of Purchase Orders within Accounts Payable.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to prepare the control design and implementation on indirect control related to control activities.	\$180.00	2.0	\$360.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Fannin, Sam	Call with J. Hamner, R. Uy (Deloitte) to discuss notes within the Regulatory Balancing Account substantive workpaper.	\$330.00	0.5	\$165.00
Fazil, Mohamed	Call with U. Ghanta(PG&E) to discuss the exposure check steps for inappropriate access control exceptions.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review control on process chain monitoring for SAP system, Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address notes on control on privileged access for SAP system, Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Continue to address notes on control on privileged access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Address notes on control on privileged access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss documentation questions around PG&E information technology audit.	\$330.00	0.5	\$165.00
Gillam, Tim	Meet with W. Meredith, J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$380.00	0.5	\$190.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) surrounding year end substantive testing for procurement.	\$230.00	1.0	\$230.00
Hamner, Jack	Reconcile amounts tested with the year end balancing account substantive to the Company's yearend 2019 account balances.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with S. Zhang, T. Girlich (PG&E), K. Boyce (Deloitte) with regards to information for year end testing of electric and gas procurement.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Hamner, Jack	Pull completed confirmations into the file and circulate with H. Chopra (Deloitte) for audit support to test cash ending balance.	\$230.00	2.0	\$460.00
Hamner, Jack	Call with S. Fannin, R. Uy (Deloitte) to discuss notes within the Regulatory Balancing Account substantive workpaper.	\$230.00	0.5	\$115.00
Hamner, Jack	Research questions received from B. Ligon (Deloitte) regarding the operating effectiveness of the company's property plant and equipment controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Reconcile Construction Work in Process populations to the amounts within the Company's general ledger prior to making yearend substantive selections.	\$230.00	3.0	\$690.00
Hamner, Jack	Test the December instance of the Greenhouse Gas journal entry control for operating effectiveness.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Prepare items for plan assets in connection with investment testing procedures.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding reports from third parties via plan asset items as part of the investment testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Continue to prepare items for plan assets in connection with investment testing procedures.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Correspond with I. Liu (PG&E) regarding third-party contacts for plan asset items in connection with investments testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding the support for the Helpline entity-level control.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding entity level control procedures, specifically, how to sample for the final two quarters of the year.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding plan asset item requests to be sent in connection with investment testing procedures.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Document Federal Energy Regulatory Commission Transmission Owner formula rate revenue risk assessment.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Continue to prepare risk assessment of Federal Energy Resource Commission Transmission Owner Formula Rate Revenues	\$290.00	2.0	\$580.00
Jasinski, Samantha	Discussion with N. Riojas (PG&E) regarding Asset Retirement Obligation Adjustment recorded during Q4.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Address comments on memo regarding updated risk considerations.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) related to the company's electric transmission revenue requirements included in the revenue substantive analytic.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meet with T. Gillam, W. Meredith, J. Ncho-Oguie (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Document additional monitoring control around periodic user access review for SAP system.	\$230.00	2.9	\$667.00
Kipkirui, Winnie	Meeting with U. Ghanta (PGE) to perform exposure check walkthrough.	\$230.00	1.2	\$276.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to follow up on testing for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.8	\$184.00
Kipkirui, Winnie	Address notes on planning memo for year end update.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Kipkirui, Winnie	Meeting with P. Peterson (PGE) to discuss procurement system changes population for year end.	\$230.00	0.5	\$115.00
Long, Brittany	Review automated control workpaper updates.	\$290.00	1.0	\$290.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss documentation questions around PG&E information technology audit.	\$290.00	0.5	\$145.00
Mantri, Arvind	Continue to prepare rollforward testing for automated control testing for journal entry approval process.	\$230.00	2.0	\$460.00
Mantri, Arvind	Prepare rollforward testing for automated control testing for journal entry approval process.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension risk assessment memorandums.	\$230.00	1.5	\$345.00
Martin, Blake	Review the non purchase order invoice review and approval control related to the Source to Pay process.	\$230.00	2.5	\$575.00
Martin, Blake	Meet with W. Meredith (Deloitte) to discuss audit procedures related to post retirement obligations.	\$230.00	0.5	\$115.00
Martin, Blake	Review Use of Audit Specialists memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Document testing for the Potential Adjustment Report meeting control related to the month of December.	\$230.00	3.5	\$805.00
Meredith, Wendy	Meet with T. Gillam, J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meet with B. Martin (Deloitte) to discuss audit procedures related to post retirement obligations.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review draft Form 10-K.	\$380.00	2.0	\$760.00
Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	3.0	\$870.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Nambiar, Sachin	Complete testing on control to testing transport routes in SAP system, Governance, Risk & Compliance module.	\$200.00	4.0	\$800.00
Nambiar, Sachin	Complete testing on Change Management access in SAP system, Business Warehouse module.	\$200.00	4.0	\$800.00
Nambiar, Sachin	Prepare privileged access control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	5.0	\$1,000.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, W. Meredith, S. Jasinski (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with L. Schloetter (Deloitte) of interim revenue substantive gas testing reviewer comments.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review asset retirement obligation preliminary adjustment analysis for Q4'19.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review Property Plant and Equipment asset impairment final risk analysis.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with K. Boyce (Deloitte) about depreciation rate change true up workpaper.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with L. Schloetter, S. Jasinski (Deloitte) related to the company's electric transmission revenue requirements included in the revenue substantive analytic.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), S. Ali (PG&E) regarding the testing of Purchase Orders within Accounts Payable.	\$200.00	0.5	\$100.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski (Deloitte) related to the company's electric transmission revenue requirements included in the revenue substantive analytic.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes on electric revenue substantive analytic.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Continue to close notes on electric revenue substantive analytic.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) related to the company's electric transmission revenue requirements included in the revenue substantive analytic.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding the testing of Purchase Orders within Accounts Payable.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding entity level control procedures, specifically, how to sample for the final two quarters of the year.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with J. Ncho-Oguie (Deloitte) of interim revenue substantive gas testing reviewer comments.	\$200.00	0.5	\$100.00
Uy, Rysel	Continue to address notes on balancing account substantive testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Continue to address notes on balancing account substantive testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Call with S. Fannin, J. Hamner (Deloitte) to discuss notes within the Regulatory Balancing Account substantive workpaper.	\$200.00	0.5	\$100.00
Uy, Rysel	Address notes on balancing account substantive testing.	\$200.00	3.5	\$700.00
01/08/2020				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Alfahhad, Abdulrahman	Meeting with M. Lum (PGE) regarding report parameters entered for business warehouse reports.	\$200.00	0.5	\$100.00
Azebu, Matt	Meeting with V. Hennessy (Deloitte), T. Huntley (PG&E) to discuss plan asset item procedures for investments testing and perform fraud inquiries.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with W. Meredith, J. Ncho Oguie, S. Jasinski, A. Brown, B. Rice (Deloitte) regarding high priority action items to perform audit procedures on for the week.	\$230.00	1.0	\$230.00
Boyce, Kyle	Work on the bilateral charges substantive testing workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	2.0	\$360.00
Boyce, Kyle	Set up walkthrough with the control owners of procurement related controls (i.e. grid approval, invoice authorization).	\$180.00	1.5	\$270.00
Boyce, Kyle	Update the control owner descriptions in the procurement control workpapers.	\$180.00	1.0	\$180.00
Brown, Aaron	Clear notes for Source To Pay control.	\$290.00	0.5	\$145.00
Brown, Erin	Document PG&E's Code of Conduct and Fraud Risk Assessment with regards to testing of entity-level controls.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's review and approval of Purchase Order invoices within accounts payable for control purposes.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with C. Baxter (PG&E) regarding subsequent invoice testing within Accounts Payable.	\$180.00	1.0	\$180.00
Brown, Erin	Meet with L. Schloetter (Deloitte), S. Leung, S. Campbell (PG&E) regarding the review and approval of purchase orders within procurement system and SAP system.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding documentation of PG&E's entity-level controls.	\$180.00	1.0	\$180.00
Brown, Erin	Address notes over the electric billing table control in response to the 10/1 electric rate change.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's Human Resources Policies and Procedures with regards to testing of entity-level controls.	\$180.00	2.0	\$360.00
Brown, Erin	Prepare open-item requests for the testing of Entity Level controls.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to assess financial report alerts for consideration for the FY19 financial statement.	\$180.00	2.0	\$360.00
Chopra, Harshita	Analyze the risk results for the entity through the use of various financial ratios.	\$180.00	4.0	\$720.00
Chopra, Harshita	Assess analyst reports to note if additional risks are to be considered for the audit engagement.	\$180.00	2.0	\$360.00
Chopra, Harshita	Assess accounting standard updates for consideration for the FY19 financial statement.	\$180.00	3.0	\$540.00
Donahue, Nona	Discuss tax provision testing for year-end with R. Nkinzingabo (Deloitte).	\$380.00	0.5	\$190.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review SAP Password control work paper for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Discussion with G. Gupta regarding the Oracle database work paper.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$330.00	1.0	\$330.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Hamner, Jack	Prepare auction purchase and sale selections for the Greenhouse Gas yearend substantive testing.	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes within the interim substantive regulatory balancing account testing workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Finish the interim substantive analytic around energy procurement balancing account.	\$230.00	1.5	\$345.00
Hamner, Jack	Test the Company's energy procurement receivable and payable balancing accounts.	\$230.00	2.0	\$460.00
Hamner, Jack	Perform the year end substantive analytic to test the Company's energy procurement balancing accounts.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding documentation of PG&E's entity-level controls.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with M. Azebu (Deloitte), T. Huntley (PG&E) to discuss plan asset item procedures for investments testing and perform fraud inquiries.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Prepare plan asset item as part of the investment testing procedures.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Document annual fraud question responses for T. Huntley (PG&E).	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update annual fraud questions for T. Huntley (PG&E) based on new template from Deloitte Technical Library.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update item log for plan asset confirmations sent in connection with investment testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update plan asset item in connection with investment testing procedures.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Document capital disallowance risk assessment workpaper.	\$290.00	1.5	\$435.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Jasinski, Samantha	Discuss Federal Energy Regulatory Commission Risk Formula Rate Risk assessment with J. Ncho-Oguie (Deloitte).	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) related to notes on revenue substantive analytic.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Rice (Deloitte) related to revenue substantive analytic testing approach.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review consideration of use of audit tools workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review internal audit's risk assessment memorandum.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review cash flow internal control workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review cash flow fluctuation analysis internal control workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review interface control workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with W. Meredith, J. Ncho Oguie, A. Brown, M. Azebu, B. Rice (Deloitte) regarding high priority action items to perform audit procedures on for the week.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review Gas Transmission & Storage rate case final decision to assess accounting impacts.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the year end tasks for internal control testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with M. Lum (PG&E) to discuss the SAP business warehouse reports that are financially relevant.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update documentation around the review of user access provisioning control for default SAP access.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to review workpaper status for general information technology controls.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Kipkirui, Winnie	Review evidence for new control around provisioning of access for sap_all control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the year end tasks for internal control testing.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to review workpaper status for general information technology controls.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with S. Misra (Deloitte) to review workpaper completion dates to evaluate current audit status.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Mantri, Arvind	Continue to prepare rollforward testing for automated control testing for purchase order routing process.	\$230.00	2.0	\$460.00
Mantri, Arvind	Prepare rollforward testing for automated control testing for purchase order routing process.	\$230.00	2.0	\$460.00
Martin, Blake	Document the testing for the Potential Adjustment Report meeting control related to the month of December.	\$230.00	2.5	\$575.00
Martin, Blake	Document the negative test results related to the Dolphin Journal Entry control.	\$230.00	1.5	\$345.00
Martin, Blake	Draft the Pension Census Data risk assessment memorandum.	\$230.00	4.0	\$920.00
Meredith, Wendy	Review draft Form 10-K.	\$380.00	1.0	\$380.00
Meredith, Wendy	Discussion with J. Ncho Oguie, S. Jasinski, A. Brown, M. Azebu, B. Rice (Deloitte) regarding high priority action items to perform audit procedures on for the week.	\$380.00	1.0	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, M. Fazil, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Meeting with B. Long (Deloitte) to review workpaper completion dates to evaluate current audit status.	\$290.00	0.5	\$145.00
Misra, Saurabh	Prepare the billing control testing for electric and gas billing.	\$290.00	0.8	\$232.00
Misra, Saurabh	Prepare the invoice and purchase order matching control testing for the procurement system.	\$290.00	0.7	\$203.00
Ncho-Oguie, Jean-Denis	Review Transmission Owner Rate Case filed with the Federal Energy Regulatory Commission.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with W. Meredith, S. Jasinski, A. Brown, M. Azebu, B. Rice (Deloitte) regarding high priority action items to perform audit procedures on for the week.	\$380.00	1.0	\$380.00
Nkinzingabo, Rudy	Discuss tax provision testing for year-end with N. Donahue (Deloitte).	\$290.00	0.5	\$145.00
Rice, Blake	Prepare capital expenditures substantive testing workpaper.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with D. DeMartini (PG&E) regarding entity level controls.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with L. Schloetter, S. Jasinski (Deloitte) related to revenue substantive analytic testing approach.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with W. Meredith, J. Ncho Oguie, S. Jasinski, A. Brown, M. Azebu (Deloitte) regarding high priority action items to perform audit procedures on for the week.	\$230.00	1.0	\$230.00
Rice, Blake	Review audit support listing for information technology testing for year-end.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) related to notes on revenue substantive analytic.	\$200.00	1.5	\$300.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski (Deloitte) related to revenue substantive analytic testing approach.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Address notes on electric revenue substantive analytic.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Address notes on gas revenue substantive analytic.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update workpaper related to the risks of material misstatement associated with revenue.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Meet with E. Brown (Deloitte), S. Leung, S. Campbell (PG&E) regarding the review and approval of purchase orders within procurement system and SAP system.	\$200.00	1.0	\$200.00
Uy, Rycel	Address notes on interim balancing accounts substantive testing.	\$200.00	3.9	\$780.00
Uy, Rycel	Continue to address notes on interim balancing accounts substantive testing.	\$200.00	3.7	\$740.00
Uy, Rycel	Continue to address notes on interim balancing accounts substantive testing.	\$200.00	3.4	\$680.00
White, Teal	Perform environmental public domain search as part of audit procedure to evaluate the accounting estimate around environmental accrual.	\$380.00	12.0	\$4,560.00
01/09/2020				
Alfahhad, Abdulrahman	Update Meter Data Management System's Segregation of Duties control workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update user access review control.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update new user access workpaper for SAP system.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Update customer care and billing system around user access review control.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Review audit support around change management control over SAP system.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Alfahhad, Abdulrahman	Update user access monitoring control on SAP system.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update Customer billing reporting module for segregation of duties testing.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with S. Jasinski, B. Rice (Deloitte) regarding status of year end audit file.	\$230.00	1.5	\$345.00
Azebu, Matt	Update documentation related to information produced by the entity used in testing the greenhouse gas-related balances.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, S. Jasinski, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$230.00	0.5	\$115.00
Azebu, Matt	Review regulatory filings from the public utilities commission and federal energy regulatory commission for impacts to the company to assess population for regulatory testing .	\$230.00	1.5	\$345.00
Bedi, Arpit	Continue updating the financial year end 2019 trial balance.	\$200.00	3.5	\$700.00
Bedi, Arpit	Update the financial year end 2019 trial balance.	\$200.00	3.0	\$600.00
Boyce, Kyle	Close note on cash flow control workpapers.	\$180.00	2.5	\$450.00
Boyce, Kyle	Work on the bilateral expense charges testing workpaper on energy procurement.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with T. Girlich (PG&E), J. Hamner (Deloitte) about the December 2019 review of the bilateral energy procurement with independent system operators of the electric grid.	\$180.00	1.0	\$180.00
Boyce, Kyle	Reconcile trial balance to the financial statement line items to check year end numbers.	\$180.00	1.5	\$270.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Boyce, Kyle	Continue updating the balance sheet consolidation workpaper with year end numbers to reconcile the numbers to the Company's version.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update the balance sheet consolidation workpaper with year end numbers to reconcile the numbers to the Company's version.	\$180.00	3.5	\$630.00
Boyce, Kyle	Meeting with W. Perez (PG&E) to conduct inquiries around risk of fraud related to procurement.	\$180.00	0.5	\$90.00
Brown, Aaron	Clear notes in Cost of Electricity Interim Testing.	\$290.00	0.5	\$145.00
Brown, Erin	Discussion with A. West (PG&E) regarding PG&E required learnings in regards to PG&E ethics and compliance entity level controls.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's Human Resources Policies and Procedures with regards to testing of entity-level controls.	\$180.00	1.0	\$180.00
Brown, Erin	Address notes over the electric billing table control in response to the 10/1 electric rate change.	\$180.00	0.5	\$90.00
Brown, Erin	Document testing over PG&E's control over gas usage variances within billings.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's Code of Conduct and Fraud Risk Assessment with regards to testing of entity-level controls.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with M. Merlo (PG&E) regarding the control over gas usage variances within billings.	\$180.00	0.5	\$90.00
Brown, Erin	Perform subsequent invoice testing for purchase orders incurred from 1/1 to 1/5 within Accounts Payable.	\$180.00	2.5	\$450.00
Brown, Erin	Meeting with V. Hennessy (Deloitte) regarding obtaining support as part of the testing procedures for accounts payable testing.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Brown, Erin	Discussion with L. Schloetter (Deloitte), C. Baxter (PG&E) related to accounts payable subsequent invoice testing.	\$180.00	1.5	\$270.00
Chopra, Harshita	Continue to assess accounting standard updates for consideration for the FY19 financial statement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	3.0	\$540.00
Cochran, James	Call with W. Kipkirui, P. Giamanco, B. Long (Deloitte) to discuss information technology audit consideration around control exceptions and testing approaches.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Meeting with W. Kipkirui (Deloitte), D. Wang (PG&E) to discuss Oracle database changes for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Call with D. Kung (PG&E) to discuss the Change management review control.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review Password control for SAP Business Process Reengineering system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Call with S. Misra, S. Nambiar (Deloitte) to discuss performing rollforward procedures around general information technology control testing.	\$230.00	2.0	\$460.00
Giamanco, Patrick	Call with S. Misra, A. Mantri, B. Long (Deloitte) to discuss review comments on automated controls testing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long (Deloitte) to discuss PG&E information technology audit status and year end testing timelines.	\$330.00	1.0	\$330.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Giamanco, Patrick	Call with J. Cochran, W. Kipkirui, B. Long (Deloitte) to discuss information technology audit consideration around control exceptions and testing approaches.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Discussion with B. Long, W. Kipkirui, J. Ncho Oguie, S. Jasinski, M. Azebu, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$330.00	0.5	\$165.00
Hamner, Jack	Discussion with T. Girlich (PG&E), K. Boyce (Deloitte) about the December 2019 review of the bilateral energy procurement with independent system operators of the electric grid.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare risk assessment memo to establish no reasonable possibility of material misstatement related to the classification assertion relating to the company's energy procurement balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes within the design and implementation documentation for the regulatory balancing account control workpapers.	\$230.00	3.0	\$690.00
Hamner, Jack	Pull completed confirmations into the file and circulating with H. Chopra (Deloitte) to perform testing of cash.	\$230.00	2.0	\$460.00
Hamner, Jack	Gather support from the client to support the operating effectiveness testing for the company's property, plant and equipment controls.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Correspond with A. Mawhorter (PG&E) regarding support request for PG&E's bank service organizations.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with B. Rice (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Entity Level Control testing updates at year end.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Hennessy, Vincent	Discussion with D. DeMartini (PG&E) regarding internal audit items of interest for upcoming meeting.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Review each entity level control to assess the population needed to sample from.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Create agenda for meeting with PG&E Internal Audit.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Meeting with E. Brown (Deloitte) regarding obtaining support as part of the testing procedures for accounts payable testing.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, M. Azebu, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discuss J. Ncho-Oguie (Deloitte) Review Gas Transmission & Storage rate case risk assessment.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Document capital disallowance risk assessment.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Document substance of discussion from December 10, 2019 audit committee meeting.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Document fraud discussions with management.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Address notes on memo regarding updated risk considerations.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with M. Azebu, B. Rice (Deloitte) regarding status of year end audit file.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Meeting B. Rice, L. Schloetter (Deloitte) to discuss impact of balancing accounts on the electric revenue substantive analytic.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Review user access provisioning control for sap_all.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Kipkirui, Winnie	Meeting with M. Fazil (Deloitte), D. Wang (PG&E) to discuss Oracle database changes for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes for year end for procurement system around Appropriate Change Implementer control.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document year end for procurement system around Appropriate Change Implementer control.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Update agenda for meeting with IT Compliance team during the weekly update on information technology Audit status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long (Deloitte) to discuss PG&E information technology audit status and year end testing timelines.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Discussion with P. Giamanco, B. Long, J. Ncho Oguie, S. Jasinski, M. Azebu, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with J. Cochran, P. Giamanco, B. Long (Deloitte) to discuss information technology audit consideration around control exception and testing approaches.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with D. Kung (PG&E) to discuss SAP controls for year end testing around change management.	\$230.00	0.5	\$115.00
Long, Brittany	Call with S. Misra, A. Mantri, P. Giamanco (Deloitte) to discuss review comments on automated controls testing.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Call with W. Kipkirui, P. Giamanco (Deloitte) to discuss PG&E information technology audit status and year end testing timelines.	\$290.00	1.0	\$290.00
Long, Brittany	Call with J. Cochran, W. Kipkirui, P. Giamanco (Deloitte) to discuss information technology audit consideration around control exception and testing approaches.	\$290.00	0.5	\$145.00
Long, Brittany	Discussion with P. Giamanco, W. Kipkirui, J. Ncho Oguie, S. Jasinski, M. Azebu, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$290.00	0.5	\$145.00
Mantri, Arvind	Call with S. Misra, P. Giamanco, B. Long (Deloitte) to discuss review comments on automated controls testing.	\$230.00	0.5	\$115.00
Mantri, Arvind	Continue to address notes on automated control testing for customer billing process.	\$230.00	1.0	\$230.00
Mantri, Arvind	Address notes on automated control testing for customer billing process.	\$230.00	2.5	\$575.00
Martin, Blake	Draft the reconsideration of Long Term Disability Obligation Risk Assessment memorandum.	\$230.00	0.5	\$115.00
Martin, Blake	Draft the reconsideration of Worker's Compensation Risk Assessment memorandum.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with A. Duran (PG&E) regarding the Energy Accounting Group's primary items of focus pertaining to the Potential Adjustment Report for the month of December 2019.	\$230.00	0.5	\$115.00
Martin, Blake	Document the testing for the Potential Adjustment Report meeting control related to the month of December.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Meredith, Wendy	Review update risk assessments for postretirement plan obligations.	\$380.00	0.5	\$190.00
Misra, Saurabh	Call with M. Fazil, S. Nambiar (Deloitte) to discuss performing rollforward procedures around general information technology control testing.	\$290.00	2.0	\$580.00
Misra, Saurabh	Call with A. Mantri, P. Giamanco, B. Long (Deloitte) to discuss review comments on automated controls testing.	\$290.00	0.5	\$145.00
Misra, Saurabh	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$290.00	0.5	\$145.00
Nambiar, Sachin	Call with M. Fazil, S. Misra (Deloitte) to discuss performing rollforward procedures around general information technology control testing.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Prepare privileged access control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Complete workpaper on testing password setting in SAP system, Business planning & Consolidation module.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Complete testing on Oracle SAP backup workpaper using the test of internal audit's work in controls.	\$200.00	4.0	\$800.00
Ncho-Oguie, Jean-Denis	Discussion with P. Giamanco, B. Long, W. Kipkirui, S. Jasinski, M. Azebu, S. Misra, B. Rice (Deloitte) regarding status of interim and rollforward advisory procedures.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discuss S. Jasinski (Deloitte) Review Gas Transmission & Storage rate case risk assessment.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review Gas Transmission Ordering paragraphs from rate case for accounting analysis.	\$380.00	0.5	\$190.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Ncho-Oguie, Jean-Denis	Meeting with L. Schloetter (Deloitte), A. Duran (PG&E) to discuss impact of interim rate relieve on gas transmission revenue.	\$380.00	0.5	\$190.00
Rice, Blake	Prepare audit committee report for the February audit committee meeting.	\$230.00	2.0	\$460.00
Rice, Blake	Review property year end substantive testing selections.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with S. Jasinski, M. Azebu (Deloitte) regarding status of year end audit file.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with V. Hennessy (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Entity Level Control testing updates at year end.	\$230.00	0.5	\$115.00
Rice, Blake	Meeting S. Jasinski, L. Schloetter (Deloitte) to discuss impact of balancing accounts on the electric revenue substantive analytic.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with P. Giamanco, B. Long, W. Kipkirui, J. Ncho Oguie, S. Jasinski, M. Azebu, S. Misra (Deloitte) regarding status of interim and rollforward advisory procedures.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Meeting S. Jasinski, B. Rice (Deloitte) to discuss impact of balancing accounts on the electric revenue substantive analytic.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), C. Baxter (PG&E) related to accounts payable subsequent invoice testing.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Address notes on electric revenue reconciliation control workpaper.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Close notes on electric revenue substantive analytic.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Address notes on gas revenue control workpaper.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/09/2020				
Schloetter, Lexie	Meeting with J. Ncho-Oguie (Deloitte), A. Duran (PG&E) to discuss impact of interim rate relieve on gas transmission revenue.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Meeting with A. Duran (PG&E) to discuss accounting consideration around Diablo Canyon utility plant asset on revenue.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update documentation on electric revenue workpaper related to the diablo canyon power plant.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for pension controls testing.	\$200.00	4.5	\$900.00
Uy, Rycel	Continue to update documentation for pension substantive testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to update documentation for pension substantive testing.	\$200.00	2.5	\$500.00
White, Teal	Perform Environmental Public Domain search as part of audit procedures to evaluate the accounting estimate around environmental accrual.	\$380.00	1.0	\$380.00
01/10/2020				
Alfahhad, Abdulrahman	Follow up on testing support for SAP system, Governance, Risk and Compliance module.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with M. Lum (PGE) regarding report logics entered for business warehouse reports.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Update utility plant asset management system regarding change management.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update customer care and billing system's Segregation of Duties control.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Document cyber security network monitoring tool workpaper.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Prepare audit support listing for information technology testing for year-end.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, B. Long, P. Giamanco (Deloitte) to discuss the current work assignment and status for the general information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update Advanced Billings System's Segregation of Duties workpaper.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update audit support listing for information technology testing for year-end.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Cho, R. Garza (PG&E) to review users access in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00
Azebu, Matt	Review the internal control findings presented by D. DeMartini (PG&E) and documented the impacts on audit plan	\$230.00	2.0	\$460.00
Azebu, Matt	Review the trial balances downloaded from the Company's general ledger system for reconciling journal entry data	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	2.2	\$440.00
Bedi, Arpit	Discussion with J. Hamner (Deloitte) regarding solving the questions around completing master map checklist for the year ending 2019.	\$200.00	0.2	\$40.00
Bedi, Arpit	Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	1.5	\$300.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Boyce, Kyle	Update the income statement consolidation workpaper with year end numbers to reconcile the numbers to the Company's version.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with Z. Birden (PG&E), J. Hamner (Deloitte) surrounding the gas procurement journal entry and purchased gas account reconciliation controls.	\$180.00	0.5	\$90.00
Boyce, Kyle	Meeting with B. Ng (PG&E), J. Hamner (Deloitte) to discuss the review of the electric gas supply and core gas supply grids.	\$180.00	0.5	\$90.00
Boyce, Kyle	Meeting with R. Stanley (PG&E), J. Hamner (Deloitte) to discuss the review of the electric procurement journal entry and the statement of purchase power.	\$180.00	1.0	\$180.00
Boyce, Kyle	Document support for bilateral charge testing related to energy procurement.	\$180.00	0.5	\$90.00
Boyce, Kyle	Reconcile trial balance to the financial statement line items to assess year end numbers.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Perform subsequent invoice testing for purchase orders incurred from 1/1 to 1/5 within Accounts Payable.	\$180.00	2.0	\$360.00
Brown, Erin	Meeting with V. Hennessy (Deloitte) regarding obtaining support as part of the testing procedures for accounts payable testing.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's Code of Conduct with regards to testing of entity-level controls.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding entity level control support requested and obtained.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's implementation of a Board of Directors with regards to entity-level controls.	\$180.00	2.0	\$360.00
Brown, Erin	Meeting with V. Hennessy (Deloitte), D. DeMartini (PG&E) regarding inquiries required for entity level control testing.	\$180.00	0.5	\$90.00
Chopra, Harshita	Continue assessing the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue assessing the independence of the audit engagement team members engaged on the PG&E audit to comply with D&T policies according to the latest template.	\$180.00	1.0	\$180.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Fazil, Mohamed	Call with S. Misra, B. Long, P. Giamanco (Deloitte) to discuss access security workpaper review comments.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with W. Kipkirui (Deloitte), U. Ghanta (PGE) to perform exposure check walkthrough.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Document Oracle database's privilege access control.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Fazil, Mohamed	Document Oracle database's job monitoring control.	\$230.00	1.5	\$345.00
Fazil, Mohamed	Review control on change management for SAP system, Business Warehouse module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, S. Misra (Deloitte) to discuss notes on the Oracle database workpaper.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, A. Alfahhad (Deloitte) to discuss the current work assignment and status for the general information technology control testing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with T. Yuen, C. Lee (PG&E), B. Long, W. Kipkirui (Deloitte) to discuss information technology audit project status and audit consideration around control exceptions.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, S. Misra, M. Fazil (Deloitte) to discuss notes on the Oracle database workpaper.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with M. Fazil, S. Misra, B. Long (Deloitte) to discuss access security workpaper review comments.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with B. Long, S. Misra, W. Kipkirui (Deloitte) to discuss information technology audit consideration around control exceptions.	\$330.00	0.5	\$165.00
Goswami, Pratiti	Prepare for Pension Asset testing to the Trustee.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with A. Bedi (Deloitte) regarding solving the questions around completing master map checklist for the year ending 2019.	\$230.00	0.2	\$46.00
Hamner, Jack	Review the December instance of the Greenhouse Gas controls testing operating effectiveness.	\$230.00	1.7	\$391.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Hamner, Jack	Meeting with R. Stanley (PG&E), K. Boyce (Deloitte) to discuss the review of the electric procurement journal entry and the statement of purchase power.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with Z. Birden (PG&E), K. Boyce (Deloitte) surrounding the gas procurement journal entry and purchased gas account reconciliation controls.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with B. Ng (PG&E), K. Boyce (Deloitte) to discuss the review of the electric gas supply and core gas supply grids.	\$230.00	0.5	\$115.00
Hamner, Jack	Pull debt financing agreements for H. Chopra (Deloitte) around testing Treasury-Debt section.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Meeting with E. Brown (Deloitte) regarding obtaining support as part of the testing procedures for accounts payable testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with E. Brown (Deloitte), D. DeMartini (PG&E) regarding inquiries required for entity level control testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding entity level control support requested and obtained.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update nuclear decommissioning trust memo for current year.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Hennessy, Vincent	Correspond with PG&E investment custodian bank regarding item request associated with investment testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with P. Goswami (Deloitte) regarding investment testing procedures, including updates on item sent this week.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Meeting with B. Long, A. Alfahhad, P. Giamanco (Deloitte) to discuss the current work assignment and status for the general information technology control testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with M. Fazil (Deloitte), U. Ghanta (PGE) to perform exposure check walkthrough.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, S. Misra, M. Fazil (Deloitte) to discuss notes on the Oracle database workpaper.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte), C. Lee, T. Yuen, S.L. Currie (PGE) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with T. Yuen, C. Lee (PG&E), B. Long, P. Giamanco (Deloitte) to discuss information technology audit project status and consideration around control exception.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with T. Phan (PGE) to perform testing of report logic of SAP business warehouse reports.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long, S. Misra (Deloitte) to discuss information technology audit consideration around control exception.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Kipkirui, Winnie	Document consolidated worksheet with business warehouse reports to update information received.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with J. Hong (PGE) to perform walkthrough and mapping of reports used in internal controls.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Meeting with J. Hong (PGE) to perform walkthrough procedures with business warehouse reports to test reports used in internal controls.	\$230.00	2.0	\$460.00
Long, Brittany	Call with M. Fazil, S. Misra, P. Giamanco (Deloitte) to discuss access security workpaper review comments.	\$290.00	0.5	\$145.00
Long, Brittany	Call with P. Giamanco, S. Misra, W. Kipkirui (Deloitte) to discuss information technology audit consideration around control exception.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, A. Alfahhad, P. Giamanco (Deloitte) to discuss the current work assignment and status for the general information technology control testing.	\$290.00	0.5	\$145.00
Long, Brittany	Call with T. Yuen, C. Lee (PG&E), P. Giamanco, W. Kipkirui (Deloitte) to discuss information technology audit project status and consideration around control exception.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte), C. Lee, T. Yuen, S.L. Currie (PGE) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with A. Mantri (Deloitte) to review automated controls workpaper review questions.	\$290.00	0.5	\$145.00
Mantri, Arvind	Meeting with B. Long (Deloitte) to review automated controls workpaper review questions.	\$230.00	0.5	\$115.00
Mantri, Arvind	Continue to address notes on automated control testing for procure to pay process.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Mantri, Arvind	Address notes on automated control testing for procure to pay process.	\$230.00	2.0	\$460.00
Martin, Blake	Document the testing for the Potential Adjustment Report meeting control related to the month of December.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension risk assessment memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Misra, Saurabh	Call with M. Fazil, B. Long, P. Giamanco (Deloitte) to discuss access security workpaper review comments.	\$290.00	0.5	\$145.00
Misra, Saurabh	Call with P. Giamanco, B. Long, W. Kipkirui (Deloitte) to discuss information technology audit consideration around control exception.	\$290.00	0.5	\$145.00
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, M. Fazil (Deloitte) to discuss notes on the Oracle database workpaper.	\$290.00	0.5	\$145.00
Misra, Saurabh	Prepare the invoice approval control testing for SAP system.	\$290.00	2.0	\$580.00
Munjal, Chahat	Prepare planned audit procedures for pension plan asset testing.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Complete testing on password configuration testing control around SAP system, Governance, Risk & Compliance module.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Continue to prepare testing on password configuration control workpaper for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Nambiar, Sachin	Complete testing on password configuration control workpaper for SAP system, business warehouse module.	\$200.00	2.0	\$400.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) related to notes on gas revenue substantive analytic.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with N. Riojas (PG&E) regarding audit support request listing.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Review tax article and assessment of potential impact to audit plan.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare lead sheets for year end to test the trial balance.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with Z. Birden (PG&E) related to gas revenue substantive analytic.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to gas revenue substantive analytic.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) related to notes on gas revenue substantive analytic.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Address notes on gas revenue substantive analytic.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, R. Uy, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, S. Jasinski, B. Rice, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for pension substantive testing.	\$200.00	3.5	\$700.00
Varkey, Jamie	Review environmental public domain search draft working paper to evaluate the accounting estimate around environmental accrual.	\$330.00	1.5	\$495.00
Varshney, Swati	Continue to review companies risk with the help of various ratio's which include comparative analysis with prior quarters and prior year.	\$230.00	1.5	\$345.00
Varshney, Swati	Review companies risk with the help of various ratio's which include comparative analysis with prior quarters and prior year.	\$230.00	3.0	\$690.00
01/11/2020				
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the greenhouse gas volume risk assessment workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare the greenhouse gas volume risk assessment workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Prepare the cost of gas substantive testing workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Document information from invoice support for bilateral substantive testing.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's implementation of a Board of Directors with regards to entity-level controls.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's risk assessment with regards to unbilled revenue as of year end.	\$180.00	1.0	\$180.00
Brown, Erin	Perform substantive procedures of the Accounts Receivable balance for customers.	\$180.00	1.5	\$270.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/11/2020				
Brown, Erin	Document PG&E's risk assessment with regards to accrued vacation as of year end.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's risk assessment with regards to Amounts Due to Customers as of year end.	\$180.00	1.0	\$180.00
Brown, Erin	Perform subsequent invoice testing for purchase orders incurred from 1/1 to 1/5 within Accounts Payable.	\$180.00	1.0	\$180.00
Gillam, Tim	Meeting with J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$380.00	1.0	\$380.00
Hamner, Jack	Document operating effectiveness considerations for the remaining Regulatory Accounting Document selections for controls testing.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare the year end substantive analytic to test the company's energy procurement balancing accounts.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the greenhouse gas volume risk assessment workpaper.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Continue to update nuclear decommissioning trust memo for current year.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Assess samples for the Compliance and Ethics Hotline entity-level control.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Clear notes within Electric Billing Table Review workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review accrued vacation year-end risk assessment workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review billed accounts receivable workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$290.00	1.0	\$290.00
Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	3.0	\$870.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/11/2020				
Ncho-Oguie, Jean-Denis	Meeting with T. Gillam, S. Jasinski (Deloitte) to discuss audit procedures related to asset retirement obligations.	\$380.00	1.0	\$380.00
Rice, Blake	Review customer accounts receivable substantive testing workpaper.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare tax risk assessment.	\$230.00	3.0	\$690.00
Uy, Rycel	Continue to reconcile trial balance for regulatory balancing accounts.	\$200.00	3.5	\$700.00
Uy, Rycel	Reconcile trial balance for regulatory balancing accounts.	\$200.00	3.5	\$700.00
01/12/2020				
Bedi, Arpit	Analyze the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	2.0	\$400.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	1.0	\$180.00
Gillam, Tim	Review documentation of certain planning documents on independence documentation.	\$380.00	3.0	\$1,140.00
Gillam, Tim	Review the audit opinion draft for PG&E FY19 integrated audit.	\$380.00	2.5	\$950.00
01/13/2020				
Alfahhad, Abdulrahman	Update Advanced Billings System's Segregation of Duties workpaper.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Follow up on testing support for SAP system, Governance, Risk and Compliance module.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), P. Tipirneni (PG&E) to discuss report used in Customer billing reporting module.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding the investments memo and which sections to keep or take out in the current year.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the memo documenting the risks of material misstatement identified and planned approach for testing investment balances.	\$230.00	2.0	\$460.00
Azebu, Matt	Review testing of operating effectiveness of potential adjustment report meeting control related to identification and review of non-recurring journal entries.	\$230.00	3.0	\$690.00
Bedi, Arpit	Further analyze the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Update the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue analyzing the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	2.0	\$400.00
Boyce, Kyle	Continue to update the cost of electricity rollforward workpaper for year end.	\$180.00	2.0	\$360.00
Boyce, Kyle	Prepare substantive selections for cost of gas used in electricity substantive testing including document information from the supporting invoices of those selections.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with E. Brown, A. Guo (Deloitte) regarding PG&E onboarding items and intern expectations.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding procurement substantive testing for year end.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update the cost of gas invoice authorization control workpaper for year end.	\$180.00	2.0	\$360.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	3.5	\$630.00
Boyce, Kyle	Meeting with A. Gong (PG&E), J. Hamner (Deloitte) to discuss the reconciliation of the greenhouse gas inventory balances.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Perform substantive testing over PG&E's operating and maintenance account balance.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's control over the testing of subsequent invoices within Accounts Payable.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with E. Brown, C. Baxter (PG&E) related to accounts payable subsequent invoice testing.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding testing procedures for accounts payable.	\$180.00	1.5	\$270.00
Brown, Erin	Meeting with V. Hennessy, B. Rice, S. Jasinski (Deloitte) regarding changes to the accounts payable controls and how to address changes in the current year.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's control over the review and approval of purchase order invoices within Accounts Payable.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with K. Boyce, A. Guo (Deloitte) regarding PG&E onboarding items and intern expectations.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Brown, Erin	Perform substantive testing over the Account payable balance in order to test for existence.	\$180.00	2.0	\$360.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to prepare the control design and implementation on indirect control related to control activities.	\$180.00	2.0	\$360.00
Chopra, Harshita	Analyze the risk results for the entity through the use of various financial ratios and assess analyst reports to note if there are additional risks to be considered for the audit engagement.	\$180.00	2.0	\$360.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	1.0	\$180.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to summarize the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	2.0	\$360.00
Fannin, Sam	Perform review on regulatory balancing account.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Call with P. Giamanco, S. Misra (Deloitte) to discuss audit consideration around control exceptions associated with access security configurations.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Document Change Management Access control for SAP system, Governance, Risk and Compliance module.	\$230.00	3.5	\$805.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Fazil, Mohamed	Document debug access control for SAP system, Governance, Risk and Compliance module.	\$230.00	4.0	\$920.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte), C. Lee, T. Yuen, S.L. Currie (PG&E) to discuss the current status of the information technology Audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with M. Fazil, S. Misra (Deloitte) to discuss audit consideration around control exceptions associated with access security configurations.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte), S. Yue, V. Gunda (PG&E) to discuss the financially relevant business warehouse reports being pulled from utility plant asset management system.	\$330.00	0.5	\$165.00
Guo, Amy	Discussion with E. Brown, K. Boyce (Deloitte) regarding PG&E onboarding items and intern expectations.	\$120.00	1.0	\$120.00
Guo, Amy	Discussion with R. Uy, J. Hamner (Deloitte) regarding set up of balancing accounts year-end substantive testing.	\$120.00	0.5	\$60.00
Guo, Amy	Continue analyzing journal entries for year end balancing accounts substantive testing.	\$120.00	2.0	\$240.00
Guo, Amy	Analyze journal entries for year end balancing accounts substantive testing.	\$120.00	3.5	\$420.00
Guo, Amy	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$120.00	1.0	\$120.00
Hamner, Jack	Prepare purchase and retirement selections for Greenhouse Gas substantive testing worksheet.	\$230.00	2.0	\$460.00
Hamner, Jack	Meeting with A. Gong (PG&E), K. Boyce (Deloitte) to discuss the reconciliation of the greenhouse gas inventory balances.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Hamner, Jack	Review the operating effectiveness testing of electric procurement controls.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding procurement substantive testing for year end.	\$230.00	1.0	\$230.00
Hamner, Jack	Reconcile the population of Greenhouse Gas purchase and transfers populations per the Inventory rollforward to the Company's detail.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with A. Guo, R. Uy (Deloitte) regarding set up of balancing accounts year-end substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Respond to H. Chopra (Deloitte) around questions on audit support for the cash testing workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Document invoice support details to test property, plant, and equipment year-end balance.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with W. Chan (PG&E) to prepare sample selections for entity level controls.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with E. Brown, B. Rice, S. Jasinski (Deloitte) regarding changes to the accounts payable controls and how to address changes in the current year.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding testing procedures for accounts payable.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Update the nuclear decommissioning trust memo which documents understanding and controls of the nuclear decommissioning trusts within the investments testing.	\$230.00	2.0	\$460.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding the investments memo and which sections to keep or take out in the current year.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update the plan assets memo which documents understanding and controls of the plan assets within the investments testing.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Document investments control procedures for plan asset.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Meeting with E. Brown, V. Hennessy, B. Rice (Deloitte) regarding changes to the accounts payable controls and how to address changes in the current year.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Prepare year-end audit committee communication powerpoint.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Review tools testing workpaper.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Document utility plant asset management system based on information technology risk assessment.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Address notes for year end procedures for windows privileged access.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), P. Tipirneni (PG&E) to discuss report used in Customer billing reporting module.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte), C. Lee, T. Yuen, S.L. Currie (PG&E) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document year end procedures for windows privileged access.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes on privileged access control testing on the utility plant tracking system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes on privileged access control testing on the procurement system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte), S. Yue, V. Gunda (PG&E) to discuss the financially relevant business warehouse reports being pulled from utility plant asset management system.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Mortality Assumption Memorandum.	\$230.00	3.0	\$690.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension Risk Assessment.	\$230.00	2.0	\$460.00
Misra, Saurabh	Review interim SAP system controls general information technology control testing workpaper.	\$290.00	3.0	\$870.00
Misra, Saurabh	Call with M. Fazil, P. Giamanco (Deloitte) to discuss consideration around control exception associated with access security configurations.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim SAP system controls general information technology control testing workpaper.	\$290.00	2.5	\$725.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Nambiar, Sachin	Prepare privileged access control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	5.0	\$1,000.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for investment securities hand pricing memo	\$380.00	2.0	\$760.00
Rice, Blake	Meeting with E. Brown, V. Hennessy, S. Jasinski (Deloitte) regarding changes to the accounts payable controls and how to address changes in the current year.	\$230.00	0.5	\$115.00
Rice, Blake	Research types of assumptions included in Gas Asset Retirement Obligations.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with N. Riojas (PG&E) regarding capital disallowances.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with D. DeMartini (PG&E) regarding entity level control request listing.	\$230.00	1.0	\$230.00
Rice, Blake	Review year end amounts due to customers risk assessment workpaper.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, R. Uy, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on electric revenue substantive analytic.	\$200.00	2.0	\$400.00
Uy, Rycel	Analyze balancing account billings for year end substantive testing.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, L. Schloetter, V. Hennessy, A. Azebu, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with A. Guo, J. Hamner (Deloitte) regarding set up of balancing accounts year-end substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Reconcile PG&E's trial balance for regulatory balancing accounts for interim and year-end.	\$200.00	1.5	\$300.00
Uy, Rycel	Update documentation for year-end balancing accounts controls testing.	\$200.00	3.5	\$700.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00
Varshney, Swati	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence policies.	\$230.00	1.0	\$230.00
Varshney, Swati	Prepare equity rollforward by agreeing amounts from previous year 10K.	\$230.00	3.0	\$690.00
Varshney, Swati	Continue to review the control design and implementation on indirect control related to control activities.	\$230.00	2.0	\$460.00
01/14/2020				
Alfahhad, Abdulrahman	Update tools testing common workpaper.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Document testing for the password monitoring tool.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update Advanced Billings System's Segregation of Duties workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Document active directory network monitoring tool.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Address notes within Segregation of Duties.	\$200.00	0.5	\$100.00

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<i>2019 Audit Services</i>				
01/14/2020				
Alfahhad, Abdulrahman	Check the audit support status on control support prepared by internal audit.	\$200.00	0.5	\$100.00
Azebu, Matt	Inspect evidence of review of financial statements by Controller and documented as evidence of operating effectiveness of reporting controls	\$230.00	1.5	\$345.00
Azebu, Matt	Prepared agenda for meeting with S. Hunter and J. Garboden (PG&E) to discuss status of year-end audit procedures	\$230.00	1.0	\$230.00
Bedi, Arpit	Meeting with H. Chopra, S. Varshney, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$200.00	0.5	\$100.00
Bedi, Arpit	Meeting with H. Chopra, S. Varshney, A. Bedi, V. Hennessy (Deloitte) to discuss the status of indirect controls, investment risks, and service organization reports.	\$200.00	0.5	\$100.00
Bedi, Arpit	Update the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue updating the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Analyze the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue analyzing the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	2.0	\$400.00
Bhavana, Nadakurthi	Reconcile journal entry data to trial balance for year end Journal Entry testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update green house gas substantive workpaper for year end testing.	\$180.00	2.0	\$360.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	2.5	\$450.00

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<i>2019 Audit Services</i>				
01/14/2020				
Boyce, Kyle	Update the bilateral grid test of control workpaper with information from year end selections.	\$180.00	2.0	\$360.00
Boyce, Kyle	Work on cost of natural gas substantive testing workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Document information from invoice support into the gas invoice authorization control workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Document information obtained through discussions with Z. Birden (PG&E), the control owner of the gas journal entry and reconciliation controls, in the relevant test of control workpaper.	\$180.00	1.5	\$270.00
Brown, Erin	Meeting with R. Stanley (PG&E), V. Hennessy (Deloitte) regarding questions as part of the entity level control testing procedures.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's entity control over policy standards and procedures.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with V. Hennessey (Deloitte) regarding Risk Management procedures performed within PG&E's entity-level controls.	\$180.00	1.5	\$270.00
Brown, Erin	Continue to prepare open item requests for supporting documentation over testing of PG&E's entity level controls.	\$180.00	2.5	\$450.00
Brown, Erin	Prepare open item requests for supporting documentation over testing of PG&E's entity level controls.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with C. Baxter (PG&E) related to accounts payable subsequent invoice testing.	\$180.00	0.5	\$90.00
Brown, Erin	Meeting with S. Ali (PG&E), V. Hennessy (Deloitte) regarding questions on samples selected during accounts payable testing.	\$180.00	0.5	\$90.00
Chopra, Harshita	Prepare the cash confirmations for cash balance testing.	\$180.00	3.0	\$540.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Chopra, Harshita	Continue to prepare the outstanding check testing in cash balance testing.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue drafting responses for questionnaire included in a form which outlines the filing and audit requirements when performing the interim review for a client per D&T.	\$180.00	2.0	\$360.00
Chopra, Harshita	Draft responses for questionnaire on audit requirements around the annual financial statement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare documentation on cash reconciliation.	\$180.00	3.0	\$540.00
Chopra, Harshita	Meeting with S. Varshney, A. Bedi, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$180.00	0.5	\$90.00
Chopra, Harshita	Meeting with S. Varshney, A. Bedi, V. Hennessy (Deloitte) to discuss the status of indirect controls, investment risks, and service organization reports.	\$180.00	0.5	\$90.00
Fazil, Mohamed	Review control on password confirmation for SAP system, Business Warehouse module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on password confirmation for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on password confirmation for SAP system, Governance, Risk and Compliance module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on password confirmation for SAP system, Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Giamanco, Patrick	Call with W. Kipkirui, B. Rice, S. Jasinski (Deloitte) to discuss audit procedures to be performed around parameters and report logics for reports used in controls.	\$330.00	0.5	\$165.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Guo, Amy	Continue updating documentation for year-end balancing accounts substantive testing.	\$120.00	3.5	\$420.00
Guo, Amy	Update documentation for year-end balancing accounts substantive testing.	\$120.00	3.5	\$420.00
Guo, Amy	Continue updating documentation for year-end balancing accounts substantive testing.	\$120.00	1.0	\$120.00
Hamner, Jack	Address notes within the interim balancing account substantive workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Meeting with H. Chopra, S. Varshney, A. Bedi (Deloitte) to discuss the status of Substantive testing areas.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the operating effectiveness testing of electric procurement controls.	\$230.00	3.0	\$690.00
Hamner, Jack	Review the year end operating effectiveness of the Greenhouse Gas journal entry control.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to review the year end operating effectiveness of the Greenhouse Gas journal entry control.	\$230.00	2.0	\$460.00
Harold, Matt	Discussion with J. Varkey, S. Jasinski, B. Rice, J. Ncho Oguie (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$380.00	0.5	\$190.00
Hennessy, Vincent	Document investments control procedures for plan asset.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding timing of support requests and when we can expect to receive investment testing support.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Continue to document investment control procedures.	\$230.00	1.5	\$345.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Hennessy, Vincent	Meeting with S. Ali (PG&E), E. Brown (Deloitte) regarding questions on samples selected during accounts payable testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with R. Stanley (PG&E), E. Brown (Deloitte) regarding questions as part of the entity level control testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding Risk Management procedures performed within PG&E's entity-level controls.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Correspond with S. Varshney (Deloitte) regarding support requests related to documentation of entity level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with H. Chopra, S. Varshney, A. Bedi (Deloitte) to discuss the status of indirect controls, investment risks, and service organization reports.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with A. Brown (Deloitte) regarding updates to the client's accounts payable controls from the previous year.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Call with W. Kipkirui, B. Rice, P. Giamanco (Deloitte) to discuss audit procedures to be performed around parameters and report logics for reports used in controls.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review nuclear fuel inventory year-end risk assessment	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review gas usage variance review control	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with J. Varkey, B. Rice, J. Ncho Oguie, M. Harold (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review CIAC (contributions in audit of construction)/CAC (customer advances for construction) year-end risk assessment memo	\$290.00	1.5	\$435.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Jasinski, Samantha	Review year-end worker's compensation risk assessment update workpaper	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with D. Demartini, J. Pitman (all PG&E) regarding the Company's control findings for advanced billing system rate change control	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Call with B. Rice, S. Jasinski, P. Giamanco (Deloitte) to discuss audit procedures to be performed around parameters and report logics for reports used in controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document year end privileged access testing for Meter Data Management System.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for year end for Privileged access control for Meter Data Management System.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document year end Privileged access control for gas trades tracking system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document utility plant asset management system mapping based on information technology risk assessment.	\$230.00	3.0	\$690.00
Martin, Blake	Perform year end update of the postretirement benefits other than pension risk assessment memorandum.	\$230.00	0.5	\$115.00
Martin, Blake	Perform year end update of the benefits census data risk assessment memorandum.	\$230.00	1.0	\$230.00
Meredith, Wendy	Review draft settlement agreement related to nuclear facilities asset retirement filed with the California Public Utility Commission.	\$380.00	0.5	\$190.00
Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	3.0	\$870.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Misra, Saurabh	Review interim SAP system controls over monitoring control over privileged access.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Complete testing on control to test New user access in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Perform testing on control to review Change Management in SAP business warehouse (Business warehouse) system.	\$200.00	4.0	\$800.00
Ncho-Oguie, Jean-Denis	Discussion with J. Varkey, S. Jasinski, B. Rice, M. Harold (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Pension Plan Asset Fair Value Retrospective analysis testing	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Other Plan Asset Fair Value Testing for non-pension asset.	\$380.00	1.0	\$380.00
Rice, Blake	Review entity level control workpaper.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with M. Liu (PG&E) regarding status of pension related requests.	\$230.00	0.5	\$115.00
Rice, Blake	Call with W. Kipkirui, S. Jasinski, P. Giamanco (Deloitte) to discuss audit procedures to be performed around parameters and report logics for reports used in controls.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with J. Varkey, S. Jasinski, J. Ncho Oguie, M. Harold (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$230.00	0.5	\$115.00
Rice, Blake	Review company schedules to assess recoverable operating and maintenance expense population.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare tax control workpaper.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Rice, Blake	Research business objects within business warehouse reports for capital allowance testing.	\$230.00	1.5	\$345.00
Uy, Rysel	Update documentation for year end balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Continue to update documentation for year end balancing accounts substantive testing.	\$200.00	2.5	\$500.00
Varkey, Jamie	Discussion with S. Jasinski, B. Rice, J. Ncho Oguie, M. Harold (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$330.00	0.5	\$165.00
Varshney, Swati	Review cash substantive testing workpaper.	\$230.00	0.5	\$115.00
Varshney, Swati	Review the risk of the company based on various financial ratios drawn out of financials statements.	\$230.00	3.0	\$690.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00
Varshney, Swati	Draft responses for questionnaire on audit requirements when performing the interim review.	\$230.00	0.5	\$115.00
Varshney, Swati	Meeting with H. Chopra, A. Bedi, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$230.00	0.5	\$115.00
Varshney, Swati	Meeting with H. Chopra, A. Bedi, V. Hennessy (Deloitte) to discuss the status of indirect controls, investment risks, and service organization reports.	\$230.00	0.5	\$115.00
Vineeth, Vineeth	Prepare journal entry reconciliation for quarter 4.	\$180.00	3.0	\$540.00
Yuen, Jennifer	Prepare year-end tax summary memo to roll forward the procedures to be performed.	\$230.00	2.1	\$483.00
01/15/2020				
Adams, Haley	Review support regarding procurement substantive testing populations.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Adams, Haley	Call with J. Hamner (Deloitte) regarding procurement substantive testing populations.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with R. Uy (Deloitte) regarding controls relevant to contract types review.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the Company's quarterly fraud allegations report for potential new fraud risks and impacts to audit plan	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with D. DeMartini (PG&E) regarding the internal controls identified related to power purchase agreements.	\$230.00	1.0	\$230.00
Azebu, Matt	Review significant Q4 transactions and events for risk assessment considerations in preparation for year-end risk assessment update discussion.	\$230.00	2.0	\$460.00
Azebu, Matt	Attend PG&E Year-End Audit Procedures Status Meeting with T. Gilliam, J. Ncho-Oguie, S. Jasinski, A. Brown (Deloitte).	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with S. Hunter, J. Garboden (PG&E), S. Jasinski (Deloitte) to discuss the status of year-end audit procedures.	\$230.00	0.5	\$115.00
Bedi, Arpit	Perform Debt substantive testing for FY19 audit.	\$200.00	3.0	\$600.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Boyce, Kyle	Document information obtained from invoice support in the workpaper of the test of the control over electricity procurement invoice authorization.	\$180.00	1.0	\$180.00
Boyce, Kyle	Document information from invoice selections in the cost of electricity year end workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update the balance sheet consolidation workpaper with year end numbers including reconciling the numbers to the Company's version.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with A. Guo (Deloitte) regarding reconciling the Company's financial statements to each general ledger line item.	\$180.00	0.5	\$90.00
Boyce, Kyle	Reconcile the green house gas inventory purchases and retirements from the inventory rollforward to the transfer history reconciliation.	\$180.00	2.0	\$360.00
Boyce, Kyle	Document information obtained from meeting with A. Gong (PG&E) in the test of control workpaper over the reconciliation of green house gas inventory balances.	\$180.00	1.0	\$180.00
Boyce, Kyle	Document information obtained from the green house gas journal entry package in the workpaper of the test of control over the journal entry.	\$180.00	0.5	\$90.00
Brown, Aaron	Attend PG&E Year-End Audit Procedures Status Meeting with T. Gilliam, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte).	\$290.00	1.0	\$290.00
Brown, Erin	Perform substantive testing over PG&E's operating and maintenance account balance.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessey (Deloitte) regarding Plan Assets controls within the Investment and Business Finance department.	\$180.00	1.5	\$270.00
Brown, Erin	Document approach to testing PG&E journal entries.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding testing procedures for investment controls.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding entity-level control procedures.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's monthly cash reconciliation process as a control with Customer Billings.	\$180.00	1.5	\$270.00
Brown, Erin	Document PG&E's control within Investment and Benefits finance to review annually Level 3 investments.	\$180.00	2.5	\$450.00
Brown, Erin	Document PG&E's control within Investment and Benefits finance to review the Net Asset Value of Level 3 investments.	\$180.00	2.5	\$450.00
Brown, Erin	Prepare open item requests for supporting documentation over testing of PG&E's entity level controls.	\$180.00	0.5	\$90.00
Chopra, Harshita	Analyze the risk results for the entity through the use of various financial ratios and assess analyst reports to note if there are additional risks to be considered for the audit engagement.	\$180.00	2.5	\$450.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	2.5	\$450.00
Chopra, Harshita	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	0.5	\$90.00
Chopra, Harshita	Prepare the payroll testing workpaper for Pacific Gas and Electric Corporation.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare the cash testing workpaper for Pacific Gas and Electric Corporation.	\$180.00	2.0	\$360.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Fazil, Mohamed	Document control on change management for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Continue to document control on change management for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Review documentation on procedures around using computer program in performing audit procedures.	\$230.00	1.0	\$230.00
Gillam, Tim	Attend PG&E Year-End Audit Procedures Status Meeting with J. Ncho-Oguie, S. Jasinski, M. Azebu, A. Brown (Deloitte).	\$380.00	1.0	\$380.00
Guo, Amy	Update the pension assumptions testing working paper with 2019 benefits assumptions memo.	\$120.00	3.0	\$360.00
Guo, Amy	Discussion with K. Boyce (Deloitte) regarding reconciling the Company's financial statements to each general ledger line item.	\$120.00	0.5	\$60.00
Guo, Amy	Update the balance sheet consolidation workpaper with year end numbers to reconcile with the trial balance.	\$120.00	2.5	\$300.00
Guo, Amy	Update the management estimates workpaper with year end numbers.	\$120.00	2.0	\$240.00
Hamner, Jack	Perform year end risk assessment rollforward procedures in relation to the Company's the price risk management instruments.	\$230.00	2.0	\$460.00
Hamner, Jack	Review the year end cost of gas substantive workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Review year end electric procurement substantive workpapers.	\$230.00	3.0	\$690.00
Hamner, Jack	Call with H. Adams (Deloitte) regarding procurement substantive testing populations.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Hamner, Jack	Prepare the year end regulatory balancing account rollforward testing workpaper.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Discussion with P. Lui (PG&E) regarding Operations and Maintenance support for Income Statement testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding entity-level control procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update nuclear decommissioning trust memo regarding the Company's processes and controls over their trust investments.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update nuclear decommissioning trust risks and related controls for 2019.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Continue to update the nuclear decommissioning trust memo which documents the controls of the nuclear decommissioning trusts within the investments testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Continue to document investment control procedures.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding Plan Assets controls within the Investment and Business Finance department.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding testing procedures for investment controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding testing procedures for investment controls.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Attend PG&E Year-End Audit Procedures Status Meeting with T. Gilliam, J. Ncho-Oguie, M. Azebu, A. Brown (Deloitte).	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review gas procurement invoice authorization control	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review gas procurement invoice authorization control	\$290.00	1.0	\$290.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Jasinski, Samantha	Clarify documentation within substance of discussion workpaper from December audit committee meeting.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with S. Hunter, J. Garboden (PG&E), M. Azebu (Deloitte) to discuss the status of year-end audit procedures.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Document year control exception consideration in a consolidated worksheet for year end.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with R. Respicio (PGE) to discuss control considerations relating to Oracle identity management system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review SAP Change Management workpaper.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review year end control exception consideration to evaluate any impact to audit risks.	\$230.00	3.0	\$690.00
Martin, Blake	Document the Investments and Benefit Finance group's control for review and approval of investment portfolios.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding testing procedures for investment controls.	\$230.00	0.5	\$115.00
Martin, Blake	Plan approach for second half of Journal Entry testing for second half of fiscal 2019.	\$230.00	1.0	\$230.00
Ncho-Oguie, Jean-Denis	Attend PG&E Year-End Audit Procedures Status Meeting with T. Gilliam, S. Jasinski, M. Azebu, A. Brown (Deloitte).	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around quarterly review of authorized personnel.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around qualification of investment manager.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset summary sectional memo	\$380.00	2.0	\$760.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Ncho-Oguie, Jean-Denis	Review of testing workpaper for plan asset walkthrough	\$380.00	2.0	\$760.00
Rice, Blake	Discussion with D. DeMartini (PG&E) regarding payroll request listing.	\$230.00	1.0	\$230.00
Rice, Blake	Research different assumptions included in Gas Transmission asset retirement obligation.	\$230.00	1.0	\$230.00
Rice, Blake	Review master audit file for status meeting.	\$230.00	1.5	\$345.00
Rice, Blake	Review unbilled revenue year end risk assessment.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare year end materiality reassessment workpaper.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with T. White, J. Varkey (Deloitte) regarding public domain search for environmental audit procedures.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Close notes on reconciliation control workpaper related to regular regulatory assets.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to analyze 12/31/19 balances for year-end balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Analyze 12/31/19 balances for year-end balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to analyze 12/31/19 balances for year-end balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Varkey, Jamie	Discussion with T. White, B. Rice (Deloitte) regarding public domain search for environmental audit procedures.	\$330.00	0.5	\$165.00
Varshney, Swati	Assess controls at a Service Organization for user entities' internal control over financial reporting.	\$230.00	0.5	\$115.00
Varshney, Swati	Document controls at a Service Organization for user entities' internal control over financial reporting.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	1.0	\$230.00
Varshney, Swati	Review responses for questionnaire on audit requirements when performing the interim review.	\$230.00	3.0	\$690.00
Varshney, Swati	Prepare the Debt substantive testing for Pacific Gas and Electric Corporation.	\$230.00	1.0	\$230.00
Varshney, Swati	Review the cash substantive testing for Pacific Gas and Electric Corporation.	\$230.00	1.0	\$230.00
White, Teal	Discussion with J. Varkey, B. Rice (Deloitte) regarding public domain search for environmental audit procedures.	\$380.00	0.5	\$190.00
Yuen, Jennifer	Continue to prepare year-end tax summary memo to roll forward the procedures to be performed.	\$230.00	2.3	\$529.00
Yuen, Jennifer	Prepare email correspondence with B. Rice and N. Donahue (Deloitte) regarding planned procedures to perform around taxes.	\$230.00	1.0	\$230.00
Zenk, Joe	Review findings memo related to environmental public domain search on environmental matters to evaluate the accounting estimate around environmental accrual.	\$380.00	0.9	\$342.00
01/16/2020				
Alfahhad, Abdulrahman	Review auditor's report on service organization reports to review internal control environment.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Prepare audit support listing for information technology testing for year-end.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Update changes implementation control workpaper on the procurement system.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update Segregation of Duties work paper.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Alfahhad, Abdulrahman	Call with S. Misra, M. Fazil, P. Giamanco, W. Kipkirui (Deloitte) to discuss information technology audit testing status, evidence requests, open needs, and control exceptions.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update status tracker for reviewing testing procedures performed by internal audit.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update change management testing on Customer billing reporting module.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Look up employee's job titles and names to evaluate the appropriateness of system access as part of the audit procedures around SAP system.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update new user access control for the gas trades tracking system.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update transferred user access control for the gas trades tracking system.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Meeting K. Worley (PG&E) to follow up on control testing performed by internal audit to perform reliance testing procedures.	\$200.00	0.2	\$40.00
Azebu, Matt	Meeting with V. Hennessy, S. Jasinski, A. Kamra, S. Varshney, J. Hamner, B. Martin (Deloitte) regarding the current audit status to evaluate priorities in completing financial statement audit.	\$230.00	0.5	\$115.00
Azebu, Matt	Meeting with S. Jasinski, B. Rice, V. Hennessy (Deloitte) regarding audit support pending and the action plan on audit progress for topics discussed in status meeting.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with V. Hennessy, J. Hamner, B. Martin, B. Rice, S. Jasinski, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$230.00	1.0	\$230.00
Azebu, Matt	Review documentation of testing of design / operating effectiveness of internal controls related to natural gas and renewable commitments	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Azebu, Matt	Prepared for discussion with T. Pemberton (PG&E) regarding significant Q4 activities and timing of year-end quality workpaper review	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, S. Jasinski, J. Hamner, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$230.00	0.5	\$115.00
Azebu, Matt	Continue to review documentation of testing of design / operating effectiveness of internal controls related to natural gas and renewable commitments	\$230.00	2.0	\$460.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	2.0	\$400.00
Bedi, Arpit	Perform Debt substantive testing for debt payments.	\$200.00	2.0	\$400.00
Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan.	\$200.00	2.0	\$400.00
Bhavana, Nadakurthi	Reconcile journal entry data to trial balance for year end Journal Entry testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare the green house gas inventory rollforward.	\$180.00	2.0	\$360.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Boyce, Kyle	Prepare the cost of natural gas rollforward workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	3.5	\$630.00
Boyce, Kyle	Discussion with C. Yen (PG&E) regarding the rollforward of green house gas inventory.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on bilateral procurement substantive testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update the test of the bilateral grid control workpaper.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's entity level control over the processes and procedures performed within the Board of Directors and Board Committees.	\$180.00	2.5	\$450.00
Brown, Erin	Document considerations over the competence of individuals performing control testing in internal audit to evaluate the appropriateness of using the work of internal audit as part of control testing plan.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with V. Ngo (PG&E) regarding the quality assurance process over billings with usage variances with regards to Accounts Receivable controls.	\$180.00	0.5	\$90.00
Brown, Erin	Document testing over PG&E's control over electric usage variances within billings.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with V. Hennessy, B. Martin (Deloitte) regarding client support for the Source-to-Pay controls and substantive testing.	\$180.00	0.5	\$90.00
Brown, Erin	Perform open item requests for documentation of PG&E's entity level control over Short Term Incentive Programs.	\$180.00	1.0	\$180.00
Chopra, Harshita	Meeting with V. Hennessy (Deloitte) regarding service auditor report review documentation.	\$180.00	0.5	\$90.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Chopra, Harshita	Draft responses for questionnaire on audit requirements around the annual financial statement.	\$180.00	2.0	\$360.00
Chopra, Harshita	Document controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	1.5	\$270.00
Chopra, Harshita	Continue to document controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare the cash testing workpaper for Pacific Gas and Electric Corporation.	\$180.00	2.5	\$450.00
Chopra, Harshita	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	1.5	\$270.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Call with S. Misra, A. Alfahhad, P. Giamanco, W. Kipkirui (Deloitte) to discuss information technology audit testing status, evidence requests, open needs, and control exceptions.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Prepare year-end testing around control implementation in SAP system, Business Planning & Consolidation module.	\$230.00	1.5	\$345.00
Fogarty, Ellen	Review benefit assumption around discount rate.	\$380.00	0.1	\$38.00
Giamanco, Patrick	Meeting with W. Kipkirui, M. Fazil, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Giamanco, Patrick	Call with S. Misra, M. Fazil, A. Alfahhad, W. Kipkirui (Deloitte) to discuss information technology audit testing status, evidence requests, open needs, and control exceptions.	\$330.00	1.0	\$330.00
Gillam, Tim	Discussion with W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$380.00	0.5	\$190.00
Gillam, Tim	Discussion with W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice, M. Azebu, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with V. Hennessy, J. Hamner, B. Martin, B. Rice, M. Azebu, S. Jasinski, J. Ncho Oguie, W. Meredith (Deloitte) regarding the status of each section of the audit.	\$380.00	1.0	\$380.00
Gillam, Tim	Discussion with W. Meredith, J. Ncho-Oguie, B. Rice, S. Jasinski, M. Azebu, J. Hamner, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$380.00	1.0	\$380.00
Guo, Amy	Analyze selections for management override controls testing.	\$120.00	1.0	\$120.00
Guo, Amy	Update the Balanced Sheet Final Analytics and Scoping Reassessment working paper with year end numbers.	\$120.00	1.5	\$180.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte), S. Sims (PG&E) related to regulatory accounting document control testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Review the year end substantive electric testing workpaper - California Independent Operator electricity purchases and sales.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Hamner, Jack	Meeting with M. Azebu, V. Hennessy, S. Jasinski, A. Kamra, S. Varshney, B. Martin (Deloitte) regarding the current audit status to assess priorities in completing financial statement audit. .	\$230.00	0.5	\$115.00
Hamner, Jack	Respond to questions from H. Chopra (Deloitte) to perform testing around cash.	\$230.00	1.5	\$345.00
Hamner, Jack	Meeting with V. Hennessy, B. Martin, B. Rice, M. Azebu, S. Jasinski, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$230.00	1.0	\$230.00
Hamner, Jack	Perform year end risk assessment rollforward procedures in relation to the Company's the price risk management instruments.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, S. Jasinski, M. Azebu, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Hamner, Jack	Document invoice support details to test property, plant, and equipment year-end balance.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Meeting with H. Chopra (Deloitte) regarding service auditor report review documentation.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with R. Uy (Deloitte), A. Mawhorter (PG&E) regarding annual audit questions related to suspected or known fraudulent activity.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with B. Martin, E. Brown (Deloitte) regarding client support for the Source-to-Pay controls and substantive testing.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Hennessy, Vincent	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, S. Jasinski, M. Azebu, J. Hamner, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Document nuclear decommissioning trust control procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding audit support pending and the action plan on audit progress for topics discussed in status meeting.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Continue to document investment control procedures.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Meeting with M. Azebu, S. Jasinski, A. Kamra, S. Varshney, J. Hamner, B. Martin (Deloitte) regarding the current audit status to evaluate priorities in completing financial statement audit.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with J. Hamner, B. Martin, B. Rice, M. Azebu, S. Jasinski, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, M. Azebu, J. Hamner, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meeting with M. Azebu, V. Hennessy, A. Kamra, S. Varshney, J. Hamner, B. Martin (Deloitte) regarding the current audit status to evaluate priorities in completing financial statement audit.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with V. Hennessy, J. Hamner, B. Martin, B. Rice, M. Azebu, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$290.00	1.0	\$290.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Jasinski, Samantha	Review year-end updates to the pension risk assessment workpaper	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review electric procurement invoice authorization control	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review electric grid approval control	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with M. Azebu, B. Rice, V. Hennessy (Deloitte) regarding audit support pending and the action plan on audit progress for topics discussed in status meeting.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, M. Azebu, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, M. Azebu, B. Rice (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Meeting with M. Azebu, V. Hennessy, S. Jasinski, S. Varshney, J. Hamner, B. Martin (Deloitte) regarding the current audit status to assess priorities in completing financial statement audit.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Perform assessment of year-end debt workpaper.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Call with S. Misra, M. Fazil, A. Alfahhad, P. Giamanco (Deloitte) to discuss information technology audit testing status, evidence requests, open needs, and control exceptions.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes for year end procedures for customer care and billing system privileged access.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Document year end procedures for customer care and billing system privileged access.	\$230.00	1.5	\$345.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Kipkirui, Winnie	Meeting with M. Fazil, P. Giamanco, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Discussion with K. Worley (PG&E) on the restriction setting on the production environment of SAP system.	\$230.00	0.5	\$115.00
Martin, Blake	Review the Journal Entry Testing Summary Memorandum from the first half of fiscal year 2019.	\$230.00	1.0	\$230.00
Martin, Blake	Close within the Long-Term Disability Risk Assessment Memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with R. Uy (Deloitte) regarding client support for pension controls and substantive testing.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with V. Hennessy, E. Brown (Deloitte) regarding client support for the Source-to-Pay controls and substantive testing.	\$230.00	0.5	\$115.00
Martin, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice, S. Jasinski, M. Azebu, J. Hamner, V. Hennessey (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Martin, Blake	Meeting with V. Hennessy, J. Hamner, B. Rice, M. Azebu, S. Jasinski, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Accounts Payable Guided Risk Assessment.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Operating & Maintenance Guided Risk Assessment.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Mortality Assumption Memorandum.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Martin, Blake	Meeting with M. Azebu, V. Hennessy, S. Jasinski, A. Kamra, S. Varshney, J. Hamner (Deloitte) regarding the current audit status to assess priorities in completing financial statement audit.	\$230.00	0.5	\$115.00
Meredith, Wendy	Discussion with T. Gillam, J. Ncho-Oguie, B. Rice, S. Jasinski, M. Azebu, J. Hamner, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$380.00	1.0	\$380.00
Meredith, Wendy	Discussion with T. Gillam, J. Ncho-Oguie, S. Jasinski, B. Rice, M. Azebu, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with T. Gillam, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with W. Kipkirui, M. Fazil, P. Giamanco (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Call with M. Fazil, A. Alfahhad, P. Giamanco, W. Kipkirui (Deloitte) to discuss information technology audit testing status, evidence requests, open needs, and control exceptions.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review interim SAP system controls over monitoring control over change management.	\$290.00	1.5	\$435.00
Misra, Saurabh	Continue to review interim SAP system controls over monitoring control over change management.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Complete testing on control to test monthly batch job review in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Pemberton, Tricia	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice, M. Azebu, E. Reik (PG&E) regarding status of year end quality review workpapers.	\$380.00	0.5	\$190.00
Reik, John	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice, M. Azebu, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$330.00	0.5	\$165.00
Rice, Blake	Meeting with S. Jasinski, M. Azebu, V. Hennessy (Deloitte) regarding audit support pending and the action plan on audit progress for topics discussed in status meeting.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare engagement quality reviewer package for interim revenue testing.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with J. Yung (PG&E) regarding gas transmission and storage rate case depreciation rate change.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$230.00	0.5	\$115.00
Rice, Blake	Meeting with V. Hennessy, J. Hamner, B. Martin, M. Azebu, S. Jasinski, J. Ncho Oguie, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare tax control workpaper.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Rice, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu, J. Hamner, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Document selections related to the regulatory accounting documents.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte), S. Sims (PG&E) related to regulatory accounting document control testing.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes for year end update on revenue sectional memo.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Meeting with Z. Birden (PG&E) to discuss the Gas Balancing Account Revenue Reconciliation.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Meeting with E. Li (PG&E) to discuss review of the Electric and Gas Balancing Account Revenue Reconciliation.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with B. Martin (Deloitte) regarding client support for pension controls and substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Reconcile reserves balances in the PG&E trial balance for interim and year-end.	\$200.00	1.0	\$200.00
Uy, Rycel	Analyze selections from approver table and change logs for management override controls testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Meeting with V. Hennessy (Deloitte), A. Mawhorter (PG&E) regarding annual audit questions related to suspected or known fraudulent activity.	\$200.00	0.5	\$100.00
Uy, Rycel	Analyze December 2019 recurring journal entry logs for management override control testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Analyze client support items for pension substantive testing.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Varshney, Swati	Prepare the cash substantive testing for Pacific Gas and Electric Corporation.	\$230.00	0.5	\$115.00
Varshney, Swati	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$230.00	0.5	\$115.00
Varshney, Swati	Meeting with M. Azebu, V. Hennessy, S. Jasinski, A. Kamra, J. Hamner, B. Martin (Deloitte) regarding the current audit status to evaluate priorities in completing financial statement audit.	\$230.00	0.5	\$115.00
Varshney, Swati	Prepare the guided risk assessment of Investment which include various tailoring and risk assessment questions.	\$230.00	2.5	\$575.00
Varshney, Swati	Review responses for questionnaire on audit requirements when performing the interim review.	\$230.00	1.0	\$230.00
Varshney, Swati	Review the risk results for the entity through the use of various financial ratios and assess analyst reports to note if there are additional risks to be considered for the audit engagement.	\$230.00	2.0	\$460.00
Vineeth, Vineeth	Continue to prepare journal entry reconciliation for quarter 4.	\$180.00	2.0	\$360.00
Vineeth, Vineeth	Perform data assessment on journal entry testing population.	\$180.00	2.0	\$360.00
01/17/2020				
Alfahhad, Abdulrahman	Perform testing around general information technology controls to roll forward interim testing conclusion to year-end.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss work assignment for the general information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update workpaper tracker to evaluate current audit status.	\$200.00	0.2	\$40.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Alfahhad, Abdulrahman	Meeting with P. Toung (PG&E) to discuss Lessee Segregation of Duties process.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), R. Respicio (PG&E) to discuss audit evidence around testing SAP system profiles on the Oracle identity management system catalogue.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with T. Gillam, A. Guo, J. Ncho-Oguie, S. Jasinski, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00
Azebu, Matt	Review memo summarizing our year-end risk assessment considerations related to journal entry testing for management override of controls.	\$230.00	2.0	\$460.00
Azebu, Matt	Review PG&E's internal control documentation related to contracts type listing in preparation for discussion with T. Yura (PG&E).	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion S. Jasinski, J. Hamner, V. Hennessy, B. Martin, K. Boyce, E. Brown (Deloitte) regarding audit progress and status update.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding investment testing complications and action items.	\$230.00	0.5	\$115.00
Azebu, Matt	Review parameters to be used for selecting journal entries in connection with testing for management override of controls.	\$230.00	1.5	\$345.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan.	\$200.00	2.0	\$400.00
Bedi, Arpit	Meeting with S. Jasinski, H. Chopra, S. Varshney, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$200.00	1.5	\$300.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding the cost of gas substantive testing purchased gas account substantive analytic.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with J. Hamner (Deloitte) regarding year end audit procedures related to green house gas.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare the cost of gas substantive workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion S. Jasinski, M. Azebu, J. Hamner, V. Hennessy, B. Martin, E. Brown (Deloitte) regarding audit progress and status update.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare year end selections for substantive green house gas testing.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update cost of electricity rollforward workpaper for year end.	\$180.00	2.0	\$360.00
Brown, Aaron	Review PG&E's Pension Accounting Policy and Deloitte Year-end Audit Risk Assessment for other post-retirement medical liability balance.	\$290.00	1.0	\$290.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Brown, Aaron	Review PG&E's Pension Accounting Policy and Deloitte Year-end Audit Risk Assessment for other post-retirement life insurance liability balance.	\$290.00	0.5	\$145.00
Brown, Erin	Address notes with regards to documentation of Meter to Cash billing controls.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion S. Jasinski, M. Azebu, J. Hamner, V. Hennessy, B. Martin, K. Boyce (Deloitte) regarding audit progress and status update.	\$180.00	0.5	\$90.00
Brown, Erin	Perform substantive testing over recoverable expenses within Operating and Maintenance.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with B. Rice, V. Hennessy, L. Schloetter (Deloitte) regarding year end testing over recoverable expenses within Operating and Maintenance.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), C. Fong (PG&E) regarding supporting documentation with regards to recoverable expenses within Operating and Maintenance.	\$180.00	0.5	\$90.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	1.5	\$270.00
Chopra, Harshita	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	4.0	\$720.00
Chopra, Harshita	Document controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	4.0	\$720.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Chopra, Harshita	Meeting with S. Jasinski, S. Varshney, A. Bedi, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$180.00	1.5	\$270.00
Cochran, James	Review control testing documentation for user access review control tested through interim period.	\$380.00	0.5	\$190.00
Dugan, Anne	Discussion between A. Dugan, J. Denis Oguie, B. Rice (Deloitte), T. Wedlake, and S. Moore (PG&E) regarding tax controls related to fixed assets.	\$330.00	1.0	\$330.00
Fannin, Sam	Perform review on regulatory balancing account around utility plant.	\$330.00	2.0	\$660.00
Fannin, Sam	Perform review on regulatory balancing account around liability.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Review control on password setting for SAP system, Governance, Risk and Compliance module.	\$230.00	1.0	\$230.00
Gillam, Tim	Discussion with A. Guo, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$380.00	1.0	\$380.00
Goswami, Pratiti	Continue to document audit support around prices for the valuation testing for plan asset.	\$230.00	2.0	\$460.00
Guo, Amy	Update the Balanced Sheet Final Analytics and Scoping Reassessment working paper with year end numbers.	\$120.00	2.5	\$300.00
Guo, Amy	Document selections for management override controls.	\$120.00	1.5	\$180.00
Guo, Amy	Discussion with T. Gillam, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$120.00	1.0	\$120.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Guo, Amy	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$120.00	1.0	\$120.00
Guo, Amy	Update year end balances in the benefit risk assessment analyst.	\$120.00	1.5	\$180.00
Hamner, Jack	Perform control testing around operating effectiveness of the Company's property, plant, and equipment controls.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding year end audit procedures related to green house gas.	\$230.00	1.0	\$230.00
Hamner, Jack	Meeting with S. Jasinski, H. Chopra, S. Varshney, A. Bedi (Deloitte) to discuss the status of Substantive testing areas.	\$230.00	1.5	\$345.00
Hamner, Jack	Pull debt support for H. Chopra (Deloitte) to test debt account balances.	\$230.00	1.5	\$345.00
Hamner, Jack	Discussion with K. Boyce (Deloitte) regarding the cost of gas substantive testing purchased gas account substantive analytic.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion S. Jasinski, M. Azebu, V. Hennessy, B. Martin, K. Boyce, E. Brown (Deloitte) regarding audit progress and status update.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Harold, Matt	Review comparable company's asset retirement obligation listing in order to perform benchmark testing for risk assessment.	\$380.00	2.0	\$760.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with B. Rice, L. Schloetter, E. Brown (Deloitte) regarding year end testing over recoverable expenses within Operating and Maintenance.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Prepare nuclear decommissioning trust materiality workpaper for the current year.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Review nuclear decommission trust investment support received from P. Manning (PG&E) to check whether it corresponds to what was received last year.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with K. Mallonee (PG&E), R. Uy (Deloitte) regarding annual audit questions related to suspected fraudulent activity.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion S. Jasinski, M. Azebu, J. Hamner, B. Martin, K. Boyce, E. Brown (Deloitte) regarding audit progress and status update.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding status of support requested and issues encountered while trying to obtain support.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Review confirmations received from third-party custodian to assess the information requested was provided.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding investment testing complications and action items.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review electric revenue usage rate review control workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review year-end bilateral and independent system operators procurement grid review control.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with T. Gillam, A. Guo, J. Ncho-Oguie, M. Azebu, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion M. Azebu, J. Hamner, V. Hennessy, B. Martin, K. Boyce, E. Brown (Deloitte) regarding audit progress and status update.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with H. Chopra, S. Varshney, A. Bedi, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review year-end procurement control operating effectiveness selections.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Meeting with P. Ong, J. Hong, N. Rojas (PG&E), J. Ncho-Oguie (Deloitte) regarding Asset Retirement Obligation estimation changes.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), R. Respicio (PG&E) to discuss audit evidence around testing SAP system profiles on the Oracle identity management system catalogue.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss work assignment for the general information technology control testing.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Kipkirui, Winnie	Evaluate user access roles listed in business warehouse reports to assess the appropriateness of user access.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Perform testing of rollforward procedures to prepare year-end update on internal control effectiveness.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with C. Lee, T. Yuen, S.L. Currie (PG&E) to discuss the current information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review documentation of evidences pending for SAP security team to be escalated.	\$230.00	0.6	\$138.00
Kipkirui, Winnie	Prepare agenda for discussion during the information technology audit meeting with C. Lee, T. Yuen, S.L. Currie (PG&E).	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Prepare documentation around consideration around control exception during year end.	\$230.00	3.0	\$690.00
Lnu, Nikita	Continue to draft responses for the questionnaires specific to audit plan to enable audit procedures.	\$200.00	1.5	\$300.00
Lnu, Nikita	Draft responses for the questionnaires specific to audit plan to enable audit procedures.	\$200.00	3.0	\$600.00
Lnu, Nikita	Continue to draft responses for the questionnaires specific to audit plan to enable audit procedures.	\$200.00	3.0	\$600.00
Lnu, Nikita	Continue to draft responses for the questionnaires specific to audit plan to enable audit procedures.	\$200.00	2.0	\$400.00
Martin, Blake	Perform year end update of the benefits census data risk assessment memorandum.	\$230.00	2.5	\$575.00
Martin, Blake	Discussion with T. Gillam, A. Guo, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Martin, Blake	Perform year end update within the Postretirement Benefits other than Pension Risk Assessment.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Operating & Maintenance Guided Risk Assessment.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Accounts Payable Guided Risk Assessment.	\$230.00	3.5	\$805.00
Martin, Blake	Discussion S. Jasinski, M. Azebu, J. Hamner, V. Hennessy, K. Boyce, E. Brown (Deloitte) regarding audit progress and status update.	\$230.00	0.5	\$115.00
Misra, Saurabh	Review interim SAP system controls over monitoring control over restricted access.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review interim SAP system controls over monitoring control over restricted access.	\$290.00	3.0	\$870.00
Munjal, Chahat	Prepare the reconciliation for investment testing.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Continue to prepare testing on control to test developer access in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.5	\$500.00
Nambiar, Sachin	Complete testing on control to test developer access in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.5	\$500.00
Ncho-Oguie, Jean-Denis	Meeting with P. Ong, J. Hong, N. Rojas (PG&E), S. Jasinski (Deloitte) regarding Asset Retirement Obligation estimation changes.	\$380.00	1.0	\$380.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, A. Guo, S. Jasinski, M. Azebu, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$380.00	1.0	\$380.00
Rice, Blake	Discussion with V. Hennessy, L. Schloetter, E. Brown (Deloitte) regarding year end testing over recoverable expenses within Operating and Maintenance.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion between A. Dugan, J. Denis Oguie, B. Rice (Deloitte), T. Wedlake, and S. Moore (PG&E) regarding tax controls related to fixed assets.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, R. Uy, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Review pension related schedules for testing of pension obligation.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare year end critical audit matters for audit opinion.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), C. Fong (PG&E) regarding supporting documentation with regards to recoverable expenses within Operating and Maintenance.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Rice, V. Hennessy, E. Brown (Deloitte) regarding year end testing over recoverable expenses within Operating and Maintenance.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to review of the Gas Revenue Reconciliation review control procedures.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to review of the Electric and Gas Revenue Reconciliation review control procedures.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with C. Fong (PGE&) to obtain detail for operating and maintenance expense selections.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, L. Schloetter, V. Hennessy, S. Jasinski, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Uy, Rycel	Meeting with K. Mallonee (PG&E), V. Hennessy (Deloitte) regarding annual audit questions related to suspected fraudulent activity.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for benefit assumptions testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Document selections for management override controls testing.	\$200.00	1.5	\$300.00
Varshney, Swati	Prepare the payroll testing workpaper for Electric Corporation.	\$230.00	0.5	\$115.00
Varshney, Swati	Compare the previous year amounts for the year-ending 2018 in current 10K for 2019 with 10K 2018 financial statement.	\$230.00	1.0	\$230.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	2.0	\$460.00
Varshney, Swati	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Varshney, Swati	Prepare the payroll testing workpaper for Pacific Gas.	\$230.00	0.5	\$115.00
Varshney, Swati	Meeting with S. Jasinski, H. Chopra, A. Bedi, J. Hamner (Deloitte) to discuss the status of Substantive testing areas.	\$230.00	1.5	\$345.00
Vineeth, Vineeth	Continue to perform data assessment on journal entry testing population.	\$180.00	1.0	\$180.00
Yadav, Divya Singh	Continue to compare the previous year amounts for the year-ending 2018 in current 10K for 2019 with 10K 2018 financial statement.	\$180.00	3.5	\$630.00
Yadav, Divya Singh	Compare the previous year amounts for the year-ending 2018 in current 10K for 2019 with 10K 2018 financial statement.	\$180.00	3.0	\$540.00
01/18/2020				
Azebu, Matt	Review public utility commission filing related to order instituting investigation into locate & mark practices and documented the related risk assessment considerations	\$230.00	2.0	\$460.00
Azebu, Matt	Review testing of design and operating effectiveness of internal controls related to investment-related disclosures	\$230.00	1.0	\$230.00
Azebu, Matt	Documented memorandum summarizing the procedures performed and considerations related to identification of affiliates for purposes of maintaining auditor independence	\$230.00	2.5	\$575.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/18/2020				
Boyce, Kyle	Work on green house gas year end substantive workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Update green house gas substantive testing workpaper with information from third party support.	\$180.00	2.0	\$360.00
Boyce, Kyle	Close notes on procurement test of control workpapers.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding the documentation of recoverable expenses within Operating and Maintenance testing.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding testing procedures around operating and maintenance expense testing.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's risk assessment with regards to amounts due to customers as of year end.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's risk assessment with regards to Materials and Supplies as of year end.	\$180.00	1.5	\$270.00
Brown, Erin	Perform substantive testing over recoverable expenses within Operating and Maintenance.	\$180.00	1.0	\$180.00
Hamner, Jack	Address notes within the Regulatory Accounting Document review control.	\$230.00	3.5	\$805.00
Hamner, Jack	Document the year-end operating effectiveness of the Regulatory Accounting Document control.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Update customer accounts receivable risk assessment for year end updates.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Prepare nuclear decommissioning trust controls related to trust withdrawals.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding testing procedures around operating and maintenance expense testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Review expense controls to assess whether they are addressing the risks and that testing is complete.	\$230.00	3.0	\$690.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/18/2020				
Jasinski, Samantha	Reveiw disputed claims risk assessment memo.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review year end long term disability risk assessment update memo.	\$290.00	1.0	\$290.00
Martin, Blake	Discussion with B. Rice, R. Uy (Deloitte) regarding pension substantive testing.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Accounts Payable Guided Risk Assessment.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Postretirement Benefits other than Pension Risk Assessment.	\$230.00	1.0	\$230.00
Meredith, Wendy	Review materiality update memo.	\$380.00	0.5	\$190.00
Munjal, Chahat	Make selection to test activities within investments	\$200.00	2.5	\$500.00
Rice, Blake	Prepare public domain search workpaper for testing of environmental year end risk assessment.	\$230.00	2.0	\$460.00
Rice, Blake	Review work priorities for the audit team in advance of the audit status meeting.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with B. Martin, R. Uy (Deloitte) regarding pension substantive testing.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare tax control workpapers.	\$230.00	2.0	\$460.00
Salisam, Soujanya	Perform reconciliation of journal entry population with trial balance.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Gather support for the regulatory accounting document selections.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding the documentation of recoverable expenses within Operating and Maintenance testing.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Document operating effectiveness control selections related to electric revenue control workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Document operating effectiveness control selections related to gas revenue control workpaper.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/18/2020				
Uy, Rysel	Discussion with B. Rice, B. Martin (Deloitte) regarding pension substantive testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Document testing of 2019 pension plan.	\$200.00	3.5	\$700.00
Uy, Rysel	Document pensions assumptions testing.	\$200.00	3.5	\$700.00
Varshney, Swati	Prepare the guided risk assessment of Investment, which include various tailoring and risk assessment questions.	\$230.00	2.0	\$460.00
Varshney, Swati	Prepare substantive testing of debt of pacific gas and electric corporation.	\$230.00	0.5	\$115.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	0.5	\$115.00
Varshney, Swati	Respond to various questions from H. Chopra (Deloitte) around the master map checklist for substantive section.	\$230.00	1.0	\$230.00
Varshney, Swati	Prepare the payroll substantive testing workpaper for Pacific Gas and Electric Corporation.	\$230.00	2.0	\$460.00
Varshney, Swati	Prepare equity substantive testing for pacific gas and electric corporation.	\$230.00	2.0	\$460.00
01/19/2020				
Bhattacharya, Ayush	Address comments on Oracle database around utility plant asset management system.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Address utility plant asset management system privileged access review notes.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document year end utility plan tracking system around segregation of duties review control.	\$200.00	2.0	\$400.00
Meenakshi, Meenakshi	Prepare documentation around the appropriateness of the actuarial methodology used.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, P. Giamanco, B. Long, A. Bhattacharya (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, A. Bhattacharya (Deloitte) to discuss year end work assignment for the general information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with R. Respicio (PG&E) to discuss controls around Oracle identify management system's control consideration.	\$200.00	1.0	\$200.00
Azebu, Matt	Review communication to audit committee summarizing independence matters.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Azebu, Matt	Review the segment reporting analysis memo prepared by K. Mallonee (PG&E) .	\$230.00	1.5	\$345.00
Azebu, Matt	Review summary of PG&E's filings on Form 8-K for financial statement impacts and to identify changes to audit plan as needed.	\$230.00	2.5	\$575.00
Azebu, Matt	Review audit committee letter summarizing New York Stock Exchange quality requirements.	\$230.00	1.5	\$345.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan.	\$200.00	2.5	\$500.00
Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Bedi, Arpit	Discussion with V. Hennessy, J. Hamner, B. Rice, H. Chopra, A. Kamra (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Bedi, Arpit	Update risk assessment of account balances based on year-end balances.	\$200.00	1.5	\$300.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	1.5	\$300.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, P. Giamanco, B. Long, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Clear notes around Oracle database for customer care and billing system.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Clear notes within network privileged access.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, A. Alfahhad (Deloitte) to discuss year end work assignment for the general information technology control testing.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Clear notes within utility plan tracking system around segregation of duties review control.	\$200.00	2.0	\$400.00
Boyce, Kyle	Close notes on test of electric procurement invoice authorization control workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update mapping (classification) of general ledger accounts.	\$180.00	2.0	\$360.00
Boyce, Kyle	Close notes on the cost of electricity year end substantive workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Update risk of material misstatement for electric energy procurement workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Boyce, Kyle	Plan year end testing of controls related to the financial close and reporting process.	\$180.00	1.5	\$270.00
Brown, Erin	Perform control testing over Human Resource entity-level controls, to testing background checks occur for newly hired employees.	\$180.00	1.0	\$180.00
Brown, Erin	Address notes to subsequent invoice testing within Source to Pay controls.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Martin, J. Hamner, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Perform control testing on Human Resource entity-level controls, to testing background checks occur for newly hired employees.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding clearing notes over documentation of Source to Pay controls.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding the support needed for entity level controls.	\$180.00	0.5	\$90.00
Brown, Erin	Address notes to controls surrounding the review and approval of purchase orders within Source to Pay.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding documentation of recoverable expenses for Operating and Maintenance testing.	\$180.00	1.5	\$270.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit.	\$180.00	2.0	\$360.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	3.0	\$540.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Chopra, Harshita	Discussion with V. Hennessy, J. Hamner, B. Rice, A. Kamra, A. Bedi (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Chopra, Harshita	Continue to prepare the control design and implementation on indirect control related to control activities.	\$180.00	1.0	\$180.00
Chopra, Harshita	Continue analyzing the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$180.00	4.0	\$720.00
Chopra, Harshita	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$180.00	2.5	\$450.00
Cochran, James	Meeting with P. Giamanco, B. Long (Deloitte) to discuss current audit status.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing documentation for periodic user access review control tested through interim period.	\$380.00	0.5	\$190.00
Fannin, Sam	Discussion with J. Hamner, R. Uy (Deloitte) to address notes on regulatory balancing account controls testing.	\$330.00	0.5	\$165.00
Fannin, Sam	Perform review on regulatory assets account.	\$330.00	1.5	\$495.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra (Deloitte) to discuss the control exceptions around business warehouse reports.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with S. Misra, B. Long (Deloitte) to discuss performing rollforward procedures around general information technology control testing procedures around general information technology control testing.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Fazil, Mohamed	Run script to extract system roles and users who have access to the financially relevant reports to verify appropriateness of access given.	\$230.00	2.5	\$575.00
Fazil, Mohamed	Complete privileged access documentation for SAP system, Governance, Risk and Compliance module.	\$230.00	3.0	\$690.00
Fazil, Mohamed	Document change management control for SAP system, Governance, Risk and Compliance module.	\$230.00	2.0	\$460.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, A. Bhattacharya, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the control exceptions around business warehouse reports.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with J. Cochran, B. Long (Deloitte) to discuss current audit status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with B. Long (Deloitte) to discuss audit status for the information technology control testing.	\$330.00	0.5	\$165.00
Guo, Amy	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$120.00	1.0	\$120.00
Guo, Amy	Analyze regulatory asset and liability reconciliation support for control workpaper testing.	\$120.00	1.0	\$120.00
Guo, Amy	Update the Balanced Sheet Final Analytics and Scoping Reassessment working paper with year end numbers.	\$120.00	1.0	\$120.00
Hamner, Jack	Document the operating effectiveness of the Company's Regulatory Accounting Document (RAD) control for the selected yearend selections.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Hamner, Jack	Continue to document the operating effectiveness of the Company's Regulatory Accounting Document (RAD) control for the selected yearend selections.	\$230.00	3.5	\$805.00
Hamner, Jack	Discussion with S. Fannin, R. Uy (Deloitte) to address notes on regulatory balancing account controls testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with B. Martin, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with V. Hennessy, B. Rice, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes in the Greenhouse Gas substantive testing workpaper.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with J. Hamner, B. Rice, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding clearing notes over documentation of Source to Pay controls.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Continue to review entity level control workpapers to create a listing of support needed to complete.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Review expenditures control workpapers.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding the support needed for entity level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Complete year end risk assessment for customer account's receivable account.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Review the customer risk assessment year-end risk assessment workpaper.	\$290.00	0.8	\$232.00
Jasinski, Samantha	Address notes within electric and gas usage report testing workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review pension demographic data analytics specialist scoping memo.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review pension demographic data analytics specialist summary memo.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	1.0	\$290.00
K, Kavya	Continue to prepare user access restriction control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
K, Kavya	Prepare control documentation around restricted access to implement changes to system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Discussion with V. Hennessy, J. Hamner, B. Rice, H. Chopra, A. Bedi (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	0.5	\$145.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Kamra, Akanksha	Review the master maps to assess the documentation required throughout the audit plan.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Assess results from Deloitte Signal to assess for the financial ratios and check impact on the financial statements.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the control exceptions around business warehouse reports.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with R. Respicio, G. Ghioparde (PG&E) to discuss recertification enquiries around recertification performed in Q4 2019.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, A. Bhattacharya, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document evaluation of service auditor's reports for the procurement system, including mapping of controls to client environment.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Address notes for year end documentation for Advanced Billings System's Privileged access control.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for year end documentation for gas trades tracking system's Privileged access control.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes for year end documentation for IAM, Meter Data Management System and active directory password settings.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with A. Bhattacharya, A. Alfahhad (Deloitte) to discuss year end work assignment for the general information technology control testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes for year end documentation for network Password settings.	\$230.00	3.0	\$690.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, A. Bhattacharya, A. Alfahhad (Deloitte) to discuss the current status of the information technology audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with R. Respicio (PG&E) to review year-end inquiries.	\$290.00	1.5	\$435.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, M. Fazil (Deloitte) to discuss the control exceptions around business warehouse reports.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with P. Giamanco (Deloitte) to discuss audit status for the information technology control testing.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with J. Cochran, P. Giamanco (Deloitte) to discuss current audit status.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with M. Fazil, S. Misra (Deloitte) to discuss performing rollforward procedures around general information technology control testing.	\$290.00	0.5	\$145.00
Martin, Blake	Close notes within the Long-Term Disability Risk Assessment Memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Review the Benefits Plan Year End Substantive testing workpaper.	\$230.00	3.0	\$690.00
Martin, Blake	Discussion with R. Uy (Deloitte) regarding benefits plan year end substantive testing.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Benefits Census Data Risk Assessment Memorandum.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Meredith, Wendy	Review year end risk assessment updates for 2019 audit.	\$380.00	0.5	\$190.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, M. Fazil (Deloitte) to discuss the control exceptions around business warehouse reports.	\$290.00	1.0	\$290.00
Misra, Saurabh	Meeting with M. Fazil, B. Long (Deloitte) to discuss performing rollforward procedures around general information technology control testing.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim SAP system controls over access security.	\$290.00	1.5	\$435.00
Munjal, Chahat	Prepare audit documentation on testing activities within investments	\$200.00	2.0	\$400.00
Nambiar, Sachin	Complete testing on Password configuration for SAP system, Governance Risk and Compliance module.	\$200.00	3.0	\$600.00
Rice, Blake	Discussion with J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Martin, R. Uy, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with V. Hennessy, J. Hamner, H. Chopra, A. Kamra, A. Bedi (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare Tax control workpapers.	\$230.00	1.5	\$345.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding documentation of recoverable expenses for Operating and Maintenance testing.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, R. Uy, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Schloetter, Lexie	Close notes in reconciliation control related to regulatory assets.	\$200.00	3.0	\$600.00
Uy, Rysel	Document benefit plan year end substantive testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Address notes on regulatory balancing account controls testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Continue to document benefit plan year end substantive testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Discussion with B. Martin (Deloitte) regarding benefits plan year end substantive testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, A. Guo, B. Rice, L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.0	\$200.00
Uy, Rysel	Discussion with S. Fannin, J. Hamner (Deloitte) to address notes on regulatory balancing account controls testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Document benefit plan assumption memo review control testing.	\$200.00	2.0	\$400.00
01/21/2020				
Alfahhad, Abdulrahman	Update new user access control for the gas trades tracking system.	\$200.00	0.2	\$40.00
Alfahhad, Abdulrahman	Update customer care and billing system's Batch Job Monitoring control.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update Advanced Billings System's New User Access workpaper.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update Advanced Billings System's Batch Job Monitoring Workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), T. Nguyen, I. Karkala (PG&E) to obtain SAP evidences for exposure check being performed for FY'19.	\$200.00	1.2	\$240.00
Alfahhad, Abdulrahman	Update Oracle New User Access Workpaper.	\$200.00	0.8	\$160.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Alfahhad, Abdulrahman	Update year-end testing for change management workpaper.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Update Customer billing reporting module Segregation of Duties Workpaper.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update utility plant asset management system around Batch Job Monitoring.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update utility plant asset management system around Changes Implementer.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update control over transferred users in Customer billing reporting module.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update Oracle identity management system around transferred user access controls.	\$200.00	0.2	\$40.00
Alfahhad, Abdulrahman	Update terminated user access control for the gas trades tracking system.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update transferred user access control for the gas trades tracking system.	\$200.00	0.3	\$60.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding the valuation policy of the Company.	\$230.00	0.5	\$115.00
Azebu, Matt	Review updated documentation in risk assessment considerations related to accounts payable and operating and maintenance expenses.	\$230.00	2.5	\$575.00
Azebu, Matt	Review documentation of journal entries that were profiled out based on selected testing parameters and did not warrant further testing as it relates to risk of management override of controls.	\$230.00	2.0	\$460.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Bedi, Arpit	Continue drafting responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	2.0	\$400.00
Bedi, Arpit	Further continue drafting responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Meeting with W. Kipkirui (Deloitte) to discuss notes on Oracle database workpaper.	\$200.00	0.5	\$100.00
Boyce, Kyle	Document information from client support in the test of control workpaper over requests made to the Company's chart of accounts.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with C. Yen (PG&E) regarding the purchased gas balancing account reconciliation for December 2019.	\$180.00	0.5	\$90.00
Boyce, Kyle	Perform year end testing of controls related to the financial close and reporting process.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare the cost of natural gas year end substantive workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue to prepare the cost of natural gas year end substantive workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Document information from invoice support in the independent system operator substantive year end workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Tie the Company's financial statements to the general ledger accounts.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with L. Schloetter (Deloitte) regarding documentation of recoverable expenses for Operating and Maintenance testing.	\$180.00	1.5	\$270.00
Brown, Erin	Document Accounts Payable subsequent invoice testing for invoices posted from 1/6/2020-1/19/2020.	\$180.00	2.0	\$360.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Brown, Erin	Discussion with A. Guo (Deloitte) regarding documentation of the review and approval of purchase orders within source to pay.	\$180.00	0.5	\$90.00
Brown, Erin	Meeting with S. Ali (PG&E), V. Hennessy (Deloitte) regarding data support request for accounts payable testing.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with A. Guo (Deloitte) regarding documentation of the meter to cash exposure analysis with regards to controls over the implementation of gas rate changes.	\$180.00	0.5	\$90.00
Chopra, Harshita	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	0.5	\$90.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	2.0	\$360.00
Chopra, Harshita	Draft responses for questionnaire on audit requirements around the annual financial statement.	\$180.00	3.0	\$540.00
Cochran, James	Meeting with P. Giamanco, B. Long (Deloitte) to prepare for management meeting to discuss year-end control consideration.	\$380.00	0.5	\$190.00
Fannin, Sam	Perform review on regulatory liabilities account.	\$330.00	2.0	\$660.00
Giamanco, Patrick	Meeting with J. Cochran, B. Long (Deloitte) to prepare for management meeting to discuss year-end control consideration.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review control exceptions identified from the fourth quarter.	\$330.00	1.0	\$330.00
Guo, Amy	Analyze invoices for control workpaper testing.	\$120.00	3.0	\$360.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Guo, Amy	Discussion with E. Brown (Deloitte) regarding documentation of the review and approval of purchase orders within source to pay.	\$120.00	0.5	\$60.00
Guo, Amy	Analyze regulatory asset and liability reconciliation support for control workpaper testing.	\$120.00	1.0	\$120.00
Guo, Amy	Discussion with E. Brown (Deloitte) regarding documentation of the meter to cash exposure analysis with regards to controls over the implementation of gas rate changes.	\$120.00	0.5	\$60.00
Guo, Amy	Review gas rates for control workpaper testing.	\$120.00	1.0	\$120.00
Guo, Amy	Analyze gas rates for control workpaper testing.	\$120.00	1.0	\$120.00
Hamner, Jack	Address notes in the Greenhouse Gas controls testing workpapers.	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes within the substantive analytic to test the Company's energy procurement balancing account receivables and payables.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes within the substantive analytic to test the Company's energy procurement balancing account receivables and payables.	\$230.00	3.5	\$805.00
Hamner, Jack	Pull invoice support for the construction work in progress additions substantive testing.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Review investment controls to assess risks are being addressed and testing procedures have been completed.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Review support for investment testing to assess if able to make selections from it.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding investment support required for substantive testing.	\$230.00	0.5	\$115.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Hennessy, Vincent	Review entity level control workpapers to create a listing of support needed to complete for the client.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Discussion with W. Chan (PG&E) regarding support needed for entity level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Close notes in the PG&E Public Company Accounting Oversight Board fees workpaper by researching if there are outstanding fees payable to the Board.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with P. Lui (PG&E) regarding the operating and maintenance reconciliation for testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with S. Ali (PG&E), E. Brown (Deloitte) regarding data support request for accounts payable testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding journal entry support to assess whether population is complete.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding the valuation policy of the Company.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Revise audit committee communications presentation based upon updated audit considerations.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review agenda for meeting with PG&E accounting managers.	\$290.00	0.3	\$87.00
Jasinski, Samantha	Clear notes within procurement control workpapers.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with J. Ncho-Oguie, B. Rice, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding year end accounts payable and subsequent invoice controls.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Jasinski, Samantha	Perform preliminary review of accounts payable cutoff testing selections 1 through 5 to assess whether the expenses were recorded within the proper period.	\$290.00	2.0	\$580.00
K, Kavya	Update workpaper tracker to evaluate current audit status.	\$200.00	3.0	\$600.00
K, Kavya	Create user listing to perform testing around SAP system, Business Planning & Consolidation module.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Review the requirements and guidance on the nature, timing, and extent of procedures to be performed as part of the Q4 2019 review procedures.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Meeting with A. Bhattacharya (Deloitte) to discuss notes on Oracle database workpaper.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Perform comparison of business warehouse report to the recertification performed in Quarter 3 in 2019.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document consolidated worksheet contain interim and year end control exceptions to understand their impact to any audit risks.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), T. Nguyen, I. Karkala (PG&E) to obtain SAP evidences for exposure check being performed for FY'19.	\$230.00	1.2	\$276.00
Kipkirui, Winnie	Review business warehouse SAP report to test reports used in internal controls	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review Oracle database and addressing of notes to same.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review utility plant asset management system privileged workpaper.	\$230.00	0.5	\$115.00
Long, Brittany	Draft meeting agenda to prepare meeting with management around control exception consideration.	\$290.00	1.0	\$290.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Long, Brittany	Meeting with S. Misra (Deloitte) to review the status of the information technology control testing.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with J. Cochran, P. Giamanco (Deloitte) to prepare for management meeting to discuss year-end control consideration.	\$290.00	0.5	\$145.00
Martin, Blake	Review the Benefits Plan Year End substantive testing.	\$230.00	1.0	\$230.00
Martin, Blake	Review Benefits Assumption memorandum review control testing documentation.	\$230.00	4.5	\$1,035.00
Martin, Blake	Reconcile journal entry data for year end Journal Entry testing.	\$230.00	3.0	\$690.00
Martin, Blake	Continue to reconcile journal entry data for year end Journal Entry testing.	\$230.00	3.0	\$690.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding journal entry support to assess whether population is complete.	\$230.00	0.5	\$115.00
Meredith, Wendy	Review year end risk assessment updates for 2019 audit.	\$380.00	1.0	\$380.00
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss asset retirement obligation audit procedures.	\$380.00	0.5	\$190.00
Misra, Saurabh	Meeting with B. Long (Deloitte) to review the status of the information technology control testing.	\$290.00	0.5	\$145.00
Misra, Saurabh	Continue to review interim SAP system controls over access security.	\$290.00	2.5	\$725.00
Munjal, Chahat	Prepare pricing testing for pension plan asset.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Complete testing on privileged access control in SAP system, Business Process and Consolidation module.	\$200.00	5.0	\$1,000.00
Nambiar, Sachin	Perform segregation of duties review on SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, B. Rice, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding year end accounts payable and subsequent invoice controls.	\$380.00	0.5	\$190.00
Rice, Blake	Continue to prepare Tax control workpapers.	\$230.00	2.5	\$575.00
Rice, Blake	Prepare Tax control workpapers.	\$230.00	2.5	\$575.00
Rice, Blake	Discussion with J. Ncho-Oguie, S. Jasinski, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding year end accounts payable and subsequent invoice controls.	\$230.00	0.5	\$115.00
Salisam, Soujanya	Perform data check on journal entry testing population.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update control workpaper for operating effectiveness selections within the regulatory account balance reconciliations.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Discussion with J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte), D. Kenna, D. Demartini (PG&E) regarding year end accounts payable and subsequent invoice controls.	\$200.00	0.5	\$100.00
Uy, Rysel	Update documentation on benefits plan assumption memo review control testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Update documentation on benefits plan assumption memo review.	\$200.00	3.0	\$600.00
Uy, Rysel	Update documentation on pension assumptions substantive testing.	\$200.00	1.0	\$200.00
Uy, Rysel	Address notes in regulatory balancing account controls testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Continue to address notes in regulatory balancing accounts controls testing.	\$200.00	0.5	\$100.00
Yuen, Jennifer	Prepare correspondence with J. Li, V. Dam (Deloitte) to present the timing and expectation of the tax audit.	\$230.00	0.8	\$184.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Alfahhad, Abdulrahman	Update Oracle identity management system around transferred user access controls.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Review Meter Data Management System Transferred Users workpaper to understand how it was tested last year.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology Audit	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update Customer billing reporting module for segregation of duties testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update Transferred Users (Common) workpaper.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Document evaluation of service auditor's reports for the procurement system.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Continue to document evaluation of service auditor's reports for the procurement system.	\$200.00	1.5	\$300.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding the fair value leveling of the Company's investments.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the draft financial statements prepared on Form 10-K in preparation for comment meeting with PG&E external reporting.	\$230.00	3.0	\$690.00
Azebu, Matt	Continue to review the draft financial statements prepared on Form 10-K in preparation for comment meeting with PG&E external reporting.	\$230.00	2.0	\$460.00
Azebu, Matt	Review year-end internal control findings for impacts on audit approach	\$230.00	1.0	\$230.00
Bedi, Arpit	Further continue analyzing entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	1.5	\$300.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Update the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue analyzing the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue analyzing the entity level controls workpaper to assess whether designed and implemented accordingly.	\$200.00	2.0	\$400.00
Boyce, Kyle	Close notes on bilateral procurement expense substantive testing workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on cost of electricity year end substantive workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Document information from invoice support in the independent system operator substantive year end workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with S. Zhang (PG&E), J. Hamner (Deloitte) regarding electric procurement grids.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update risk assessment workpaper for capitalized administrative and general costs.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on the test of controls over the statement of cash flows workpaper.	\$180.00	2.5	\$450.00
Brown, Aaron	Review Procurement Final Substantive Procedures.	\$290.00	5.0	\$1,450.00
Brown, Erin	Document risk assessment over PG&E's property tax expense line item.	\$180.00	2.0	\$360.00
Brown, Erin	Document the meter to cash exposure analysis with regards to controls over the implementation of gas rate changes.	\$180.00	3.5	\$630.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Brown, Erin	Meeting with V. Hennessy (Deloitte) regarding the subsequent accounts payable selections for testing procedures.	\$180.00	0.5	\$90.00
Brown, Erin	Document Accounts Payable subsequent invoice testing for invoices posted from 1/6/2020-1/19/2020.	\$180.00	3.5	\$630.00
Brown, Erin	Document recoverable expense substantive testing within Operating and Maintenance.	\$180.00	2.0	\$360.00
Brown, Erin	Document human resource Policies and Procedures as an entity-level control.	\$180.00	1.0	\$180.00
Carson, George	Address notes for data analytics for census data.	\$180.00	1.0	\$180.00
Chopra, Harshita	Assess controls at a Service Organization to user entities' internal control over financial reporting.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	2.0	\$360.00
Chopra, Harshita	Continue summarizing the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue summarizing the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	2.0	\$360.00
Chopra, Harshita	Summarize the 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.	\$180.00	3.0	\$540.00
Fannin, Sam	Perform review on regulatory assets account.	\$330.00	3.0	\$990.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Fannin, Sam	Discussion with J. Hamner, R. Uy (Deloitte) to address notes for regulatory balancing accounts interim substantive testing.	\$330.00	0.5	\$165.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte), G. Gadelha, T. Yuen, S.L. Currie (PG&E) to discuss SAP control exception consideration.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with B. Long (Deloitte) to review sampling approach for testing controls for year-end.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review control testing documentation for change management control tested through interim period.	\$330.00	1.5	\$495.00
Giamanco, Patrick	Review control testing documentation for password configuration through interim period.	\$330.00	2.0	\$660.00
Goswami, Pratiti	Document audit support around prices for the valuation testing for plan asset.	\$230.00	1.0	\$230.00
Guo, Amy	Perform tie out procedures on the electric and gas revenue report for 12/31/19.	\$120.00	3.0	\$360.00
Guo, Amy	Continue to tie out the electric and gas revenue report for 12/31/19.	\$120.00	1.5	\$180.00
Guo, Amy	Discussion with L. Schloetter (Deloitte) related to Compliance and Ethics entity level control workpaper.	\$120.00	0.5	\$60.00
Guo, Amy	Documenting Compliance and Ethics entity level control workpaper.	\$120.00	2.0	\$240.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Hamner, Jack	Discussion with S. Fannin, R. Uy (Deloitte) to address notes for regulatory balancing accounts interim substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion R. Uy (Deloitte) to address notes in regulatory balancing accounts interim substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with M. Kujuro (PG&E), R. Uy (Deloitte) regarding the differences between reports utilized for expense reconciliation control testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with S. Zhang (PG&E), K. Boyce (Deloitte) regarding electric procurement grids.	\$230.00	0.5	\$115.00
Hamner, Jack	Review year end operating effectiveness documentation within the procurement control workpapers.	\$230.00	3.5	\$805.00
Hamner, Jack	Pull year end account reconciliations from the SAP system and review for approvals in line with the delegation of authority.	\$230.00	2.0	\$460.00
Harold, Matt	Research PG&E gas assets' retirement obligations	\$380.00	1.0	\$380.00
Hennessy, Vincent	Correspond with third parties regarding investment balance confirmations not yet received.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with E. Brown (Deloitte) regarding the subsequent accounts payable selections for testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with D. DeMartini (PG&E) regarding gaining access to the Company's internal shared drive to gain access to control support.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with W. Chan (PG&E) regarding population for sampling entity level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with J. Pitman (PG&E) regarding population for sampling entity level controls.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding requested support and timing of fair value hierarchy of investments.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update Company's Fair Value Policy based.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding the fair value leveling of the Company's investments.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Perform overriding review of accumulated depreciation monthly reconciliation control workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Perform overriding review of depreciation rate change control testing.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Perform overriding review of plant in service property, plant & equipment control testing workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Perform overriding review of property, plant and equipment operative dates control workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with E. Stark, N. Riojas, A. Reynolds (PG&E), J. Ncho-Oguie, B. Rice (Deloitte) to discuss cost activities involved in Gas Transmission Pipeline Asset Retirement.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with P. Ong, N. Riojas (PG&E) regarding asset retirement obligation assumptions for quarter 4 adjustment.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review Advanced Billing System Gas Rate review control exposure analysis.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Perform overriding review of the property, plant & equipment walkthrough workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review pension demographic data analytic specialist data retention memo considerations.	\$290.00	0.5	\$145.00
K, Kavya	Continue to prepare documentation on user access review control.	\$200.00	3.0	\$600.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
K, Kavya	Prepare documentation on user access review control.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Review the requirements and guidance on the nature, timing, and extent of procedures to be performed as part of the Q4 2019 review procedures.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Review documentation around audit consideration for the year end control exceptions.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review documentation around audit consideration for the year end control exceptions around user access.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Prepare summary of control exception listing to perform additional audit procedures around evaluation of the internal control consideration.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte), G. Gadelha, T. Yuen, S.L. Currie (PG&E) to discuss SAP control exception consideration.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address comments on change management control testing.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review SAP system control exception listing to identify root cause and update documentation	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meetings with B. Long (Deloitte) to discuss the audit status around internal control testing.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte), G. Gadelha, T. Yuen, S.L. Currie (PG&E) to discuss SAP control exception consideration.	\$290.00	1.0	\$290.00
Long, Brittany	Meetings with W. Kipkirui (Deloitte) to discuss the audit status around internal control testing.	\$290.00	1.0	\$290.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Long, Brittany	Review control testing documentation for password configuration	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with P. Giamanco (Deloitte) to review sampling approach for testing controls for year-end.	\$290.00	0.5	\$145.00
Long, Brittany	Review automated control workpapers	\$290.00	2.0	\$580.00
Long, Brittany	Update the status of the workpaper tracker to understand the audit status	\$290.00	1.0	\$290.00
Long, Brittany	Prepare meeting agenda to discuss control exception on SAP system with G. Gadelha, T. Yuen, S.L. Currie (PG&E)	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit	\$290.00	1.0	\$290.00
Martin, Blake	Review the Benefits Assumption memorandum review control testing documentation.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Benefits Census Data Risk Assessment Memorandum.	\$230.00	2.0	\$460.00
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit	\$290.00	1.0	\$290.00
Nambiar, Sachin	Prepare batch job monitoring control for SAP system, Business Planning & Consolidation module around control.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around due diligence review on investment fund.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around net asset value review of the investment fund.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion with E. Stark, N. Riojas, A. Reynolds (PG&E), S. Jasinski, B. Rice (Deloitte) to discuss cost activities involved in Gas Transmission Pipeline Asset Retirement.	\$380.00	0.5	\$190.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around authorization of signed Trust agreement.	\$380.00	2.0	\$760.00
Pant, Chetna	Perform review of audit procedures on fair value testing for pension plan assets.	\$290.00	2.0	\$580.00
Rice, Blake	Discussion with L. Schloetter (Deloitte) related to operating and maintenance expense testing approach.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with E. Stark, N. Riojas, A. Reynolds (PG&E), J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss cost activities involved in Gas Transmission Pipeline Asset Retirement.	\$230.00	0.5	\$115.00
Rice, Blake	Review property, plant, and equipment substantive workpaper.	\$230.00	3.0	\$690.00
Rice, Blake	Continue to prepare Tax control workpapers.	\$230.00	2.5	\$575.00
Rice, Blake	Prepare Tax control workpapers.	\$230.00	3.0	\$690.00
Salisam, Soujanya	Perform data check on journal entry testing population.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Rice (Deloitte) related to operating and maintenance expense testing approach.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with R. Stanley (PG&E) regarding review procedures over electric revenue reconciliation.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with R. Stanley (PG&E) regarding review procedures over gas revenue reconciliation.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Document control workpaper for operating effectiveness considerations of revenue reconciliation review procedures.	\$200.00	2.0	\$400.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Schloetter, Lexie	Discussion with A. Guo (Deloitte) related to Compliance and Ethics entity level control workpaper.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Update substantive procedures associated with the gas revenue testing.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Prepare for meeting related to revenue reconciliation control walkthrough.	\$200.00	1.5	\$300.00
Uy, Rysel	Discussion with S. Fannin, J. Hamner (Deloitte) to address notes for regulatory balancing accounts interim substantive testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Continue to address notes on regulatory balancing accounts interim substantive testing.	\$200.00	1.0	\$200.00
Uy, Rysel	Discussion J. Hamner (Deloitte) to address notes in regulatory balancing accounts interim substantive testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Address notes in regulatory balancing accounts interim substantive testing.	\$200.00	1.0	\$200.00
Uy, Rysel	Address notes for regulatory balancing accounts interim substantive testing.	\$200.00	1.5	\$300.00
Uy, Rysel	Update documentation on pension substantive assumptions testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Address notes in benefits assumptions memo review control testing.	\$200.00	1.5	\$300.00
Uy, Rysel	Discussion with M. Kujuro (PG&E), J. Hamner (Deloitte) regarding the differences between reports utilized for expense reconciliation control testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Continue to update documentation on pension assumptions substantive data.	\$200.00	1.0	\$200.00
Uy, Rysel	Compare bond attributes to Bloomberg data for pension assumptions substantive testing.	\$200.00	0.5	\$100.00
01/23/2020				
Alfahhad, Abdulrahman	Address notes on user access control on gas trades tracking system.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Alfahhad, Abdulrahman	Update Evidence to Advanced Billings System's user access review workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update Evidence to Meter Data Management System Transferred Users.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Perform Oracle User access review workpaper.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Review network privileged access control.	\$200.00	1.0	\$200.00
Azebu, Matt	Review reconciliation of journal entry data to change in trial balance to check population.	\$230.00	1.5	\$345.00
Azebu, Matt	Review the journal entries exhibiting characteristics of audit interest for testing for management override considerations at year-end.	\$230.00	3.5	\$805.00
Azebu, Matt	Review results of valuation testing procedures for pension plan assets.	\$230.00	2.0	\$460.00
Bedi, Arpit	Further continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Draft responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$200.00	2.0	\$400.00
Boyce, Kyle	Discussion with B. Martin, E. Brown, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare green house gas substantive year end testing workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Close notes on cost of gas year end substantive workpaper.	\$180.00	3.5	\$630.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Boyce, Kyle	Close notes on cost of electricity year end substantive work paper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue to work on the cost of natural gas year end substantive workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with A. Brown, J. Hamner (Deloitte) regarding year end substantive audit procedures related to electric energy and gas procurement.	\$180.00	0.5	\$90.00
Brown, Aaron	Review Procurement Final Substantive Testing.	\$290.00	0.5	\$145.00
Brown, Aaron	Review Final Pension Substantive Testing.	\$290.00	1.5	\$435.00
Brown, Aaron	Discussion with K. Boyce, J. Hamner (Deloitte) regarding year end substantive audit procedures related to electric energy and gas procurement.	\$290.00	0.5	\$145.00
Brown, Erin	Document Policy Standards and Procedures as an entity-level control.	\$180.00	1.0	\$180.00
Brown, Erin	Document Accounts Payable subsequent invoice testing for invoices posted from 1/6/2020-1/19/2020.	\$180.00	3.5	\$630.00
Brown, Erin	Document recoverable expense substantive testing within Operating and Maintenance.	\$180.00	1.5	\$270.00
Brown, Erin	Discussion with C. Fong (PG&E) regarding Low Income Balancing Account recoverable expenses.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding subsequent invoices with potential issues included in Accounts Payable.	\$180.00	2.0	\$360.00
Brown, Erin	Document the monthly cash reconciliation control within Accounts Receivable.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with L. Schloetter (Deloitte), E. Gong, M. Amodu (PG&E) regarding the monthly cash reconciliation within Accounts Receivable controls.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Brown, Erin	Discussion with B. Martin, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Chopra, Harshita	Assess controls at a Service Organization which are relevant to user entities' internal control over financial reporting.	\$180.00	1.5	\$270.00
Chopra, Harshita	Draft responses for questionnaire on audit requirements around the annual financial statement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to draft responses for questionnaire on audit requirements around the annual financial statement.	\$180.00	0.5	\$90.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue assessing the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	1.0	\$180.00
Chopra, Harshita	Analyze the risks of material misstates associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$180.00	3.0	\$540.00
Fazil, Mohamed	Meeting with W. Kipkirui, P. Giamanco, B. Long (Deloitte) to discuss the Exposure check procedures for interim and year end.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review evidence related to Exposure check.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Review control testing documentation for user access review control tested through interim period.	\$330.00	3.0	\$990.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Giamanco, Patrick	Discussion with B. Long, W. Kipkirui, B. Rice, S. Jasinski, J. Ncho Oguie (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, M. Fazil (Deloitte) to discuss the Exposure check procedures for interim and year end.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte), M. Stausberg, G. Gadelha, C. Lee (PG&E) to discuss the cyber risk procedures at PG&E.	\$330.00	0.7	\$231.00
Giamanco, Patrick	Review control testing documentation for periodic user access review control tested through interim period.	\$330.00	2.0	\$660.00
Guo, Amy	Discussion with B. Martin, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$120.00	0.5	\$60.00
Guo, Amy	Analyze cost order selections for control workpaper testing.	\$120.00	1.5	\$180.00
Guo, Amy	Update the reconciliation request status to evaluate which audit support is pending.	\$120.00	1.0	\$120.00
Guo, Amy	Update the reconciliation request status to evaluate which audit support is pending.	\$120.00	1.0	\$120.00
Hamner, Jack	Discussion with A. Brown, K. Boyce (Deloitte) regarding year end substantive audit procedures related to electric energy and gas procurement.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with B. Rice (Deloitte) regarding status of property substantive workpapers.	\$230.00	0.5	\$115.00
Hamner, Jack	Document design and implementation considerations within the payroll controls testing workpaper.	\$230.00	2.5	\$575.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Hamner, Jack	Discussion with B. Rice (Deloitte) regarding status of property substantive workpapers.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) regarding revenue substantive analytic testing approach.	\$230.00	1.5	\$345.00
Hamner, Jack	Document the operating effectiveness of the Company's Regulatory Accounting Document (RAD) control for the selected year end selections.	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes within the substantive analytic to test the Company's energy procurement balancing account receivables and payables.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding subsequent invoices with potential issues included in Accounts Payable.	\$230.00	2.0	\$460.00
Jasinski, Samantha	Review year-end property tax risk assessment workpaper.	\$290.00	0.2	\$58.00
Jasinski, Samantha	Review the first draft of form 10-K financial statements.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Discussion with P. Giamanco, B. Long, W. Kipkirui, B. Rice, J. Ncho Oguie (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review control exceptions identified from the fourth quarter in preparation of meeting with D. Demartini, C. Baxter (PG&E).	\$290.00	0.8	\$232.00
K, Kavya	Prepare change management ticketing tool testing.	\$200.00	3.0	\$600.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
K, Kavya	Prepare user access monitoring and approval control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Review the entity-level controls workpaper on control environment.	\$290.00	2.0	\$580.00
Kiander, Matthew	Prepare documentation around pension liability testing.	\$180.00	3.0	\$540.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review PG&E's control documentation to document procedures performed on using the work of others for control reliance testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Discussion with P. Giamanco, B. Long, B. Rice, S. Jasinski, J. Ncho Oguie (Deloitte) regarding advisory testing status and consideration around control exceptions.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document Year end procedures for batch job monitoring controls.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte), M. Stausberg, G. Gadelha, C. Lee (PG&E) to discuss the cyber risk procedures at PG&E.	\$230.00	0.8	\$184.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, M. Fazil (Deloitte) to discuss the Exposure check procedures for interim and year end.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review transferred access control for year end.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Update transferred access control for year end.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Review cyber security memo documentation in FY'19.	\$230.00	1.0	\$230.00
Long, Brittany	Update workpaper tracker to evaluate current audit status.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Long, Brittany	Prepare information technology control testing status in advance for the status meeting.	\$290.00	2.0	\$580.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, M. Fazil (Deloitte) to discuss the Exposure check procedures for interim and year end.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Discussion with P. Giamanco, W. Kipkirui, B. Rice, S. Jasinski, J. Ncho Oguie (Deloitte) regarding advisory testing status and consideration around control exception.	\$290.00	0.5	\$145.00
Martin, Blake	Close notes within the Benefits Census Data Risk Assessment Memorandum.	\$230.00	2.5	\$575.00
Martin, Blake	Review the Benefits Assumption memorandum review control testing documentation.	\$230.00	3.5	\$805.00
Martin, Blake	Reconcile journal entry data for year end Journal Entry testing.	\$230.00	2.5	\$575.00
Martin, Blake	Discussion with E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Munjal, Chahat	Prepare pricing testing for pension plan asset.	\$200.00	0.5	\$100.00
Nambiar, Sachin	Complete testing on privileged access control on Business Process Re-engineering system.	\$200.00	5.0	\$1,000.00
Nambiar, Sachin	Prepare change management control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	4.0	\$800.00
Ncho-Oguie, Jean-Denis	Discussion with P. Giamanco, B. Long, W. Kipkirui, B. Rice, S. Jasinski (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Ncho-Oguie, Jean-Denis	Review of testing workpaper for PG&E Fair Value Policy Testing	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Bloomberg vendor pricing memo	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Pricing Direct vendor pricing memo	\$380.00	1.0	\$380.00
Pramanik, Samiran	Perform data analytics on census data used in assessing pension benefits.	\$120.00	2.0	\$240.00
Pramanik, Samiran	Perform journal entry reconciliation to trial balance.	\$120.00	2.0	\$240.00
Rice, Blake	Prepare Tax control workpapers.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with P. Giamanco, B. Long, W. Kipkirui, S. Jasinski, J. Ncho Oguie (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$230.00	0.5	\$115.00
Rice, Blake	Review asset retirement obligation assumptions.	\$230.00	2.5	\$575.00
Rice, Blake	Discussion with J. Hamner (Deloitte) regarding status of property substantive workpapers.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with J. Hamner (Deloitte) regarding status of property substantive workpapers.	\$230.00	0.5	\$115.00
Rice, Blake	Continue to prepare Tax control workpapers.	\$230.00	2.5	\$575.00
Rice, Blake	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare summary memo for audit procedures performed at year-end.	\$230.00	2.0	\$460.00
Salisam, Soujanya	Continue to perform data check on journal entry testing population.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte), E. Gong, M. Amodu (PG&E) regarding the monthly cash reconciliation within Accounts Receivable controls.	\$200.00	1.0	\$200.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Schloetter, Lexie	Update gas revenue substantive analytic for year end considerations.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Analyze the gas revenue reconciliation report for substantive procedures.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) regarding revenue substantive analytic testing approach.	\$200.00	1.5	\$300.00
Uy, Rysel	Continue to update documentation on pension assumptions substantive testing.	\$200.00	2.5	\$500.00
Uy, Rysel	Address notes in pensions assumptions control testing.	\$200.00	1.5	\$300.00
Uy, Rysel	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Uy, Rysel	Update documentation to pensions assumptions substantive control testing.	\$200.00	1.5	\$300.00
Uy, Rysel	Update documentation on regulatory balancing account controls testing for year end.	\$200.00	2.0	\$400.00
01/24/2020				
Alfahhad, Abdulrahman	Review network password configuration workpaper.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Address notes for Oracle User Access Review Workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Match job titles to the listing of users listed in SAP system to evaluate the appropriateness of system access.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Alfahhad, Abdulrahman	Perform testing procedures for SAP system, Governance, Risk and Compliance module.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Review network User Access control.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Review user testing performed around SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.2	\$40.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding discrepancies found in substantive investment testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the year-end operating effectiveness of internal controls related to the financial close process.	\$230.00	2.5	\$575.00
Bedi, Arpit	Further continue performing the debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	1.0	\$200.00
Bedi, Arpit	Further continued performing debt substantive testing for financial year ending on December 2019.	\$200.00	2.5	\$500.00
Bedi, Arpit	Further continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Meeting with W. Kipkirui (Deloitte) to discuss outstanding client requests for year end audit procedures.	\$200.00	0.5	\$100.00
Boyce, Kyle	Close notes on the cost of electricity year end substantive workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on cost of natural gas year end substantive workpaper.	\$180.00	2.0	\$360.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Boyce, Kyle	Discussion with B. Ng (PG&E), J. Hamner (Deloitte) regarding the split between utility electric generated costs and non-utility electric generated costs.	\$180.00	0.5	\$90.00
Boyce, Kyle	Discussion with A. Guo, B. Rice (Deloitte) regarding the trial balance for post close adjusting journal entries.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update the gas procurement contract commitments footnote workpaper.	\$180.00	1.5	\$270.00
Brown, Aaron	Review Pension Assumptions Memo Control.	\$290.00	1.0	\$290.00
Brown, Erin	Discussion with B. Martin, J. Hamner, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Document recoverable expense substantive testing within Operating and Maintenance.	\$180.00	3.0	\$540.00
Brown, Erin	Document controls over Personnel Change Requests/Organizational Change Requests within accounts payable.	\$180.00	1.0	\$180.00
Brown, Erin	Document Accounts Payable subsequent invoice testing for invoices posted from 1/6/2020-1/19/2020.	\$180.00	3.5	\$630.00
Fazil, Mohamed	Meeting with W. Kipkirui (Deloitte), I. Karkala (PG&E) to discuss the exposure check procedures for interim and year end.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Prepare the status of the exposure check status to assess the listing of pending audit evidence.	\$230.00	1.5	\$345.00
Fogarty, Ellen	Review pension benefit liability testing.	\$380.00	0.2	\$76.00
Giamanco, Patrick	Meeting with S. Misra (Deloitte) to discuss the status and roadblocks on PG&E information technology control testing.	\$330.00	1.0	\$330.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Giamanco, Patrick	Review control testing documentation for segregation of duties through interim period.	\$330.00	3.0	\$990.00
Giamanco, Patrick	Discussion with S. Jasinski, J. Ncho Oguie (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$330.00	0.5	\$165.00
Goswami, Pratiti	Review audit support around prices for the valuation testing for plan asset.	\$230.00	1.0	\$230.00
Guo, Amy	Discussion with K. Boyce, B. Rice (Deloitte) regarding the trial balance for post close adjusting journal entries.	\$120.00	0.5	\$60.00
Guo, Amy	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$120.00	0.5	\$60.00
Guo, Amy	Continue updating the trial balance for post close adjusting journal entries.	\$120.00	2.5	\$300.00
Guo, Amy	Updated the trial balance for post close adjusting journal entries	\$120.00	3.5	\$420.00
Hamner, Jack	Address notes within the Regulatory Accounting Document control to perform year-end control operating effectiveness documentation.	\$230.00	3.5	\$805.00
Hamner, Jack	Discussion with B. Ng (PG&E), K. Boyce (Deloitte) regarding the split between utility electric generated costs and non-utility electric generated costs.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with B. Martin, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) related to revenue substantive analytic testing approach.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Hamner, Jack	Document the operating effectiveness for year end payroll variance report selections for controls testing.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with W. Chan (PG&E) regarding entity level control support needed for testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with P. Goswami (Deloitte) regarding plan asset testing related to sample selection procedures.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding discrepancies found in substantive investment testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Import confirmations into the audit file as part of investment testing procedures.	\$230.00	1.5	\$345.00
Jagetia, Nidhi	Prepare pension plan asset reconciliation testing.	\$200.00	3.0	\$600.00
Jasinski, Samantha	Discussion with P. Giamanco, J. Ncho Oguie (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Continue to review first draft of form 10-K Financial Statements.	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Continue to review first draft of form 10-K financial statements.	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Discussion with A. Kamra (Deloitte) regarding progress of Entity-Level Control testing workpapers.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Jasinski, Samantha	Meeting with D. Demartini, C. Baxter (PG&E), B. Rice (Deloitte) regarding open control exceptions identified by the Company during the last quarter of 2019.	\$290.00	0.5	\$145.00
K, Kavya	Review user testing performed around SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00
K, Kavya	Prepare user access monitoring control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Discussion with S. Jasinski (Deloitte) regarding progress of Entity-Level Control testing workpapers.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review the entity-level controls workpaper on information and communication.	\$290.00	1.5	\$435.00
Kiander, Matthew	Prepare documentation around the appropriateness of the discount rate assumption used.	\$180.00	3.0	\$540.00
Kiander, Matthew	Prepare documentation around pension expense testing.	\$180.00	2.0	\$360.00
Kipkirui, Winnie	Review year end documentation of reliance controls for new user access controls.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Update of year end documentation of reliance controls for new user access controls	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Update terminations control for year end procedures.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with M. Fazil (Deloitte), I. Karkala (PG&E) to discuss the exposure check procedures for interim and year end.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Kipkirui, Winnie	Document the summary of exposure check for SAP controls and identify what documentation is pending to conclude on the documentation.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with A. Bhattacharya (Deloitte) to discuss outstanding client requests for year end audit procedures.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.5	\$345.00
Kort, Krystle	Meet with A. Loo, W. Meredith, A. Dugan (Deloitte) to discuss net operating loss deferred tax asset.	\$330.00	0.5	\$165.00
Loo, Alice	Prepare for meeting with K. Kort, W. Meredith, A. Dugan (Deloitte) to discuss net operating loss deferred tax asset.	\$380.00	0.5	\$190.00
Loo, Alice	Meet with K. Kort, W. Meredith, A. Dugan (Deloitte) to discuss net operating loss deferred tax asset.	\$380.00	0.5	\$190.00
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00
Martin, Blake	Review the Benefits Assumption Substantive testing workpaper.	\$230.00	4.0	\$920.00
Misra, Saurabh	Meeting with P. Giamanco (Deloitte) to discuss the status and roadblocks on PG&E information technology control testing.	\$290.00	1.0	\$290.00
Munjal, Chahat	Prepare audit documentation on testing gain and loss activities within investments.	\$200.00	0.5	\$100.00
Nambiar, Sachin	Prepare batch job monitoring control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Nambiar, Sachin	Complete testing on control to test SAP system, Governance, Risk and compliance module Administrator access.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around quarterly review of hedge fund report.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control on investment reconciliation.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Pension Plan Asset Fair Value Testing	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Discussion with P. Giamanco, S. Jasinski (Deloitte) regarding advisory testing status and audit consideration around control exceptions.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Plan Asset internal control around evaluate net asset value of the investment portfolio.	\$380.00	1.5	\$570.00
Pramanik, Samiran	Perform journal entry data to evaluate any data issue before performing journal entry testing.	\$120.00	2.0	\$240.00
Pramanik, Samiran	Perform journal entry reconciliation to trial balance.	\$120.00	2.0	\$240.00
Rice, Blake	Meeting with D. Demartini, C. Baxter (PG&E), S. Jasinski (Deloitte) regarding open control exceptions identified by the Company during the last quarter of 2019.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with K. Boyce, A. Guo (Deloitte) regarding the trial balance for post close adjusting journal entries.	\$230.00	0.5	\$115.00
Rice, Blake	Review property, plant, and equipment controls.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Rice, Blake	Prepare Tax control workpapers.	\$230.00	3.0	\$690.00
Rice, Blake	Continue to prepare Tax control workpapers.	\$230.00	2.5	\$575.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) related to revenue substantive analytic testing approach.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, R. Uy, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to gas revenue requirements from new gas transmission and storage rate case.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Incorporate amounts related to the new gas transmission and storage rate case into revenue substantive analytic.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$200.00	0.5	\$100.00
Uy, Rysel	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, A. Guo, B. Rice, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	0.5	\$100.00
Uy, Rysel	Continue to address notes on regulatory balancing accounts control testing.	\$200.00	4.0	\$800.00
Uy, Rysel	Address notes on regulatory balancing accounts control testing.	\$200.00	3.5	\$700.00
Varshney, Swati	Continue to review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/25/2020				
Azebu, Matt	Review documentation of understanding related to service organizations (Bank of New York Mellon) utilized for audit.	\$230.00	3.0	\$690.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	1.0	\$200.00
Bedi, Arpit	Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Boyce, Kyle	Update the gas procurement contract commitments footnote workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes of cost of gas year end substantive workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Close notes on green house gas substantive year end testing workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Tie out the Company's financial statements to the general ledger accounts.	\$180.00	2.5	\$450.00
Boyce, Kyle	Update the risk of material misstatement workpaper for electric procurement.	\$180.00	0.5	\$90.00
Brown, Erin	Document Accounts Payable subsequent invoice testing for invoices posted from 1/6/2020-1/19/2020.	\$180.00	3.5	\$630.00
Brown, Erin	Address notes over the account receivable process documented via flowchart.	\$180.00	1.5	\$270.00
Donahue, Nona	Review tax provision calculation around current versus deferred taxes.	\$380.00	2.0	\$760.00
Fogarty, Ellen	Continue to review pension expense testing around actuarial assumptions.	\$380.00	2.0	\$760.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/25/2020				
Fogarty, Ellen	Review pension expense testing around actuarial assumptions.	\$380.00	2.5	\$950.00
Goswami, Pratiti	Perform PG&E Pension Plan Asset testing around fair value evaluation.	\$230.00	4.0	\$920.00
Hamner, Jack	Discussion with S. Jasinski (Deloitte) regarding testing approach for other regulatory assets and liabilities substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Perform year end rollforward procedures for the electric revenue substantive analytic.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) related to revenue substantive analytic testing inputs.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with R. Uy (Deloitte) regarding testing approach for other regulatory assets and liabilities substantive testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Review controls over the Company's investments for substantive testing.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Respond to inquiries from P. Goswami (Deloitte) regarding plan asset investment population.	\$230.00	2.5	\$575.00
Hennessy, Vincent	Document controls over investments for substantive testing.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Continue to respond to questions from P. Goswami (Deloitte) regarding investment testing procedures.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Review entity level controls on company's process to disseminate information to external and internal parties.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Review expense controls to assess risks are being addressed and procedures cover those risks.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with D. Demartini, C. Baxter (PG&E) regarding open control exceptions identified by the Company during the last quarter of 2019.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/25/2020				
Jasinski, Samantha	Discussion with J. Hamner (Deloitte) regarding testing approach for other regulatory assets and liabilities substantive testing.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Document Gas Transmission & Storage Asset Retirement Obligation Risk assessment workpaper.	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Discussion with A. Kamra (Deloitte) regarding progress of Entity-Level Control testing workpapers.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review top 25 construction work in process operative dates review control	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review December selection of monthly cash reconciliation control testing.	\$290.00	0.3	\$87.00
Jasinski, Samantha	Review December selection of procurement monthly journal entry control testing.	\$290.00	0.2	\$58.00
Kamra, Akanksha	Discussion with S. Jasinski (Deloitte) regarding progress of Entity-Level Control testing workpapers.	\$290.00	0.5	\$145.00
Kiander, Matthew	Prepare documentation around the appropriateness of the actuarial methodology used.	\$180.00	2.0	\$360.00
Martin, Blake	Review the Benefits Assumption substantive testing workpaper.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Management Override Risk of Material Misstatement workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Potential Adjustment Report meeting control testing workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Update documentation within the Benefits Assumption memorandum review control.	\$230.00	2.0	\$460.00
Meredith, Wendy	Review draft Form 10-K.	\$380.00	2.5	\$950.00
Misra, Saurabh	Continue to review interim SAP system controls general information technology control testing workpaper.	\$290.00	2.0	\$580.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/25/2020				
Pant, Chetna	Perform review of audit procedures on reconciliation for pension plan assets.	\$290.00	1.0	\$290.00
Reik, John	Perform review of Management Override workpapers (including controls) and revenue workpapers.	\$330.00	4.2	\$1,386.00
Schloetter, Lexie	Close notes on revenue substantive analytic.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) related to revenue substantive analytic testing inputs.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with J. Hamner (Deloitte) regarding testing approach for other regulatory assets and liabilities substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Address notes in pensions assumption substantive testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Address notes in benefit assumptions memo review control testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Address notes in benefits assumption memo review control.	\$200.00	1.0	\$200.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00
01/26/2020				
Alfahhad, Abdulrahman	Update audit support listing for information technology testing for year-end.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Review listing of user access of PG&E employees to evaluate the appropriateness of the user access comparing to employee's function roles.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Address notes on Oracle identity management system around terminated user access controls.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Update Changes Implementer workpaper for utility plant fixed asset management system.	\$200.00	0.3	\$60.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/26/2020				
Alfahhad, Abdulrahman	Meeting with P. Tiprneni (PG&E) to discuss Customer billing reporting module Changes.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update change management workpaper for utility plant fixed asset management system.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss audit procedures around information technology control testing.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Review Password Settings workpaper for Linux network.	\$200.00	1.4	\$280.00
Alfahhad, Abdulrahman	Perform testing procedures for SAP system, business warehouse module.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Review Password Settings workpaper for Linux network.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with P. Tiprneni (PG&E) to discuss questions from control testing on SAP system, Business Planning & Consolidation module.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Discuss users access with W. Cho, R. Garza (PG&E) on SAP system, Enterprise Resource Planning Central Component module.	\$200.00	0.5	\$100.00
Bedi, Arpit	Perform debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Continue performing debt substantive testing for the financial year ending on December 2019.	\$200.00	2.0	\$400.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss audit procedures around information technology control testing.	\$230.00	0.5	\$115.00
Meredith, Wendy	Review PG&E draft 10-K.	\$380.00	2.0	\$760.00
Meredith, Wendy	Continue reviewing PG&E draft 10-K.	\$380.00	1.5	\$570.00
Potts, John	Review benefit assumption memo documentation.	\$330.00	2.0	\$660.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Alfahhad, Abdulrahman	Discussion with E. Shravya (PG&E) regarding Linux network Password Settings.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update Meter Data Management System's Transferred User control workpaper.	\$200.00	2.0	\$400.00
Alfahhad, Abdulrahman	Update New User Access workpaper for metered data management system.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Update utility plant asset management system around User Access Review.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Update Oracle database Backup Schedules Workpaper.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update Customer billing reporting module Segregation of Duties Workpaper.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, S. Misra (Deloitte) to discuss the client opening settings for SAP.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with T. Nguyen (PG&E) to discuss Segregation of Duties Monthly Reviews.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Update Oracle identity management system around terminated user access controls.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Address notes on Oracle identity management system around New User Access controls.	\$200.00	1.4	\$280.00
Alfahhad, Abdulrahman	Update customer care and billing system control around User Access Review.	\$200.00	0.1	\$20.00
Alfahhad, Abdulrahman	Update the network password configuration workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update Advanced Billings System's User Access Review workpaper.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss network passwords workpaper notes.	\$200.00	0.5	\$100.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Azebu, Matt	Discussion with W. Meredith, B. Rice (Deloitte), K. Mallonee, A. Chung (PG&E) regarding comments on pre-officer draft of 10-K.	\$230.00	0.5	\$115.00
Azebu, Matt	Document testing of internal controls related to continued application of alternative revenue standard.	\$230.00	2.5	\$575.00
Bedi, Arpit	Discussion with J. Hamner, B. Rice, V. Hennessy, S. Varshney, A. Kamra (Deloitte) regarding status of workpaper and priorities for the week.	\$200.00	0.5	\$100.00
Bedi, Arpit	Prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continue to prepare on general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document year end testing around change management monitoring control.	\$200.00	2.0	\$400.00
Bhattacharya, Ayush	Document year end testing around change management control around restricted access of changes to be made to the system.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, P. Giamanco, B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	0.5	\$100.00
Bhattacharya, Ayush	Document utility plan tracking system around segregation of duties review control.	\$200.00	1.5	\$300.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Boyce, Kyle	Discussion with W. Perez (PG&E), J. Hamner (Deloitte) regarding process for booking the costs of electricity journal entries.	\$180.00	0.5	\$90.00
Boyce, Kyle	Tie out the Company's financial statements to the general ledger accounts.	\$180.00	3.5	\$630.00
Boyce, Kyle	Update the electric procurement journal entry test of control workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Close notes on the workpaper of the control over the SAP change requests.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare tie-out of the Company's electric commitments schedule to what is disclosed in the footnote within the 2019 10K.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with C. Yau (PG&E) regarding review of the control over SAP system's change requests.	\$180.00	0.5	\$90.00
Boyce, Kyle	Continue to tie out the Company's financial statements to the general ledger accounts.	\$180.00	3.5	\$630.00
Brown, Aaron	Clear notes on Energy Procurement testing workpaper.	\$290.00	0.5	\$145.00
Brown, Aaron	Review Benefits Substantive Testing.	\$290.00	1.0	\$290.00
Brown, Aaron	Review Source To Pay Controls Testing.	\$290.00	0.5	\$145.00
Brown, Erin	Address notes with regards to the Company's Meter to Cash flowchart.	\$180.00	3.5	\$630.00
Brown, Erin	Document PG&E's entity level control over training's required by PG&E employees within Human Resources.	\$180.00	1.0	\$180.00
Brown, Erin	Document Accounts Payable subsequent invoice testing.	\$180.00	3.0	\$540.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding follow up emails with lines of business owners related to subsequent invoice testing.	\$180.00	1.0	\$180.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Brown, Erin	Document PG&E's control over personnel/organization change requests within Human Resources.	\$180.00	3.0	\$540.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	2.5	\$450.00
Cochran, James	Review control testing documentation for new user access review control tested through interim period.	\$380.00	0.5	\$190.00
Dam, Vivian	Update current year unrecognized tax benefit workpapers with current information including update corresponding tax memo with current year's numbers.	\$230.00	3.9	\$897.00
Dam, Vivian	Discussion with J. Yuen (Deloitte) regarding review notes of unrecognized tax benefit workpapers.	\$230.00	0.5	\$115.00
Dam, Vivian	Meeting with J. Yuen, J. Li (Deloitte) to discuss FY19 year-end tax provision testing.	\$230.00	0.4	\$92.00
Dam, Vivian	Review client background and applicable tax technical knowledge.	\$230.00	2.8	\$644.00
Dugan, Anne	Review tax workpaper on deferred tax testing.	\$330.00	2.0	\$660.00
Dugan, Anne	Review tax workpaper risk assessment documentation.	\$330.00	1.5	\$495.00
Dugan, Anne	Review tax workpaper on regulatory tax asset testing.	\$330.00	1.5	\$495.00
Fannin, Sam	Discussion with J. Hamner, R. Uy (Deloitte) regarding testing approach for Other Regulatory Assets and Liabilities substantive testing.	\$330.00	0.5	\$165.00
Fannin, Sam	Perform review on regulatory balancing account.	\$330.00	3.5	\$1,155.00
Fazil, Mohamed	Meeting with W. Kipkirui, M. Fazil (Deloitte), K. Tschoe (PG&E) to discuss a users privileged access.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Fazil, Mohamed	Meeting with W. Kipkirui, S. Misra (Deloitte), I. Karkala (PG&E) to discuss user access testing for SAP business warehouse and Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review the control around critical functions review for SAP system, Enterprise Resource Planning Central Component module	\$230.00	0.5	\$115.00
Fazil, Mohamed	Work on control exception Finding file for SAP.	\$230.00	3.0	\$690.00
Fazil, Mohamed	Prepare privileged access documentation for SAP system, Governance, Risk and Compliance module.	\$230.00	3.0	\$690.00
Fogarty, Ellen	Review health benefit testing around actuarial assumptions.	\$380.00	2.5	\$950.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, A. Bhattacharya (Deloitte) to discuss the current status of the information technology Audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review control testing documentation for password configuration through interim period.	\$330.00	2.0	\$660.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss the network password settings.	\$330.00	0.5	\$165.00
Goswami, Pratiti	Evaluate confirmation replies received from Trustees for Pension Asset testing.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with S. Fannin, R. Uy (Deloitte) regarding testing approach for Other Regulatory Assets and Liabilities substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes in the operating effectiveness for year end Regulatory Accounting Document control selections.	\$230.00	3.5	\$805.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Hamner, Jack	Discussion with W. Perez (PG&E), K. Boyce (Deloitte) regarding process for booking the costs of electricity journal entries.	\$230.00	0.5	\$115.00
Hamner, Jack	Discussion with B. Rice, V. Hennessy, S. Varshney, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper and priorities for the week.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare journal entry memorandum to assess each post-close entry for signs of management override.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte), A. Duran (PG&E) related to impacts of tax reform on revenue.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare the year end electric revenue substantive electric workpaper.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Review support received for entity-level controls to prepare for meeting with D. DeMartini (PG&E).	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with D. DeMartini (PG&E) regarding entity level control support needed for the testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding follow up emails with lines of business owners related to subsequent invoice testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with third-party investment managers regarding investment confirmations as part of the testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with J. Hong, M. Lum, N. Riojas (PG&E) regarding obtaining support for decommissioning expense and control testing procedures.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Hennessy, Vincent	Discussion with J. Hamner, B. Rice, S. Varshney, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper and priorities for the week.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding the Company's fair value policy to assess sample size selections for testing procedures.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with I. Liu (PG&E) regarding investment manager contact information needed to deliver investment confirmations as part of the testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Prepare investment confirmations as part of the substantive testing procedures.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding the fair value measurement of the pension investments.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Continue to prepare public domain search testing workpaper.	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	Review of 10-K Report Pre-Officer draft	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continue to review 10-K report pre-officer draft.	\$290.00	3.5	\$1,015.00
K, Kavya	Update workpaper tracker to evaluate current internal control testing status.	\$200.00	2.0	\$400.00
K, Kavya	Prepare user access review control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Kamra, Akanksha	Discussion with J. Hamner, B. Rice, V. Hennessy, S. Varshney, A. Bedi (Deloitte) regarding status of workpaper and priorities for the week.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review the entity-level controls workpaper on risk assessment.	\$290.00	2.5	\$725.00
Kamra, Akanksha	Review the entity-level controls workpaper on monitoring environment.	\$290.00	2.5	\$725.00

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<i>2019 Audit Services</i>				
01/27/2020				
Kamra, Akanksha	Assess the risk associated with and audit procedures to be performed for the investments made by the Nuclear Decommissioning Trust.	\$290.00	0.5	\$145.00
Kaur, JASPREET	Prepare fair value testing for pension plan asset.	\$200.00	1.0	\$200.00
Kiander, Matthew	Prepare documentation around the appropriateness of the health trend used.	\$180.00	2.5	\$450.00
Kiander, Matthew	Prepare documentation around the appropriateness of the mortality assumption used.	\$180.00	2.5	\$450.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss network passwords workpaper notes.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with M. McKinney (PG&E) to obtain screenshots to support testing of PGE automated controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with S. Misra, M. Fazil (Deloitte), I. Karkala (PG&E) to discuss user access testing for SAP business warehouse and Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Tipirneni (PGE) to discuss utility plant asset management system evidences for year end.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document the segregation of duties controls for year end on gas trades tracking system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document the segregation of duties controls for year end on customer care and billing system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document terminations common control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review utility plant asset management system around change management control workpaper.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with W. Kipkirui, M. Fazil (Deloitte), K. Tschoe (PGE) to discuss a users privileged access.	\$230.00	0.5	\$115.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss the network password settings.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update review controls for batch monitoring controls for customer care and billing system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update review controls for batch monitoring controls for utility plant asset management system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Review SAP system, Business Planning & Consolidation module documentation.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with S. Misra, A. Alfahhad (Deloitte) to discuss the client opening settings for SAP.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, A. Bhattacharya (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Li, Jenny	Prepare testing related to deferred taxes on net operating loss credits.	\$180.00	1.3	\$234.00
Li, Jenny	Prepare the testing for effective tax rate reconciliation workpaper.	\$180.00	1.9	\$342.00
Li, Jenny	Meeting with J. Yuen, V. Dam (Deloitte) to discuss FY19 year-end tax provision testing.	\$180.00	0.5	\$90.00
Li, Jenny	Prepare the testing for the deferred taxes workpaper.	\$180.00	1.4	\$252.00
Li, Jenny	Perform substantive testing for effective tax rate reconciliation	\$180.00	2.9	\$522.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss the network password settings.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, A. Bhattacharya (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Review control testing documentation for change management control.	\$290.00	3.0	\$870.00

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<i>2019 Audit Services</i>				
01/27/2020				
M, Ashwin	Prepare audit procedures to roll forward interim testing of monitoring control over implemented changes to year-end.	\$200.00	3.0	\$600.00
Meredith, Wendy	Continue reviewing draft audit committee communications for 2019 audit.	\$380.00	1.0	\$380.00
Meredith, Wendy	Discussion with M. Azebu, B. Rice (Deloitte), K. Malone, A. Chung (PG&E) regarding comments on pre-officer draft of 10-K.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review PG&E 2019 audit status.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review draft audit committee communications for 2019 audit.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review draft consents to be included with Form 10-K.	\$380.00	1.0	\$380.00
Meredith, Wendy	Continue reviewing draft audit committee communications for 2019 audit.	\$380.00	1.0	\$380.00
Misra, Saurabh	Meeting with W. Kipkirui, M. Fazil (Deloitte), I. Karkala (PG&E) to discuss user access testing for SAP business warehouse and Business Planning & Consolidation module.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim SAP system controls over new user access.	\$290.00	3.0	\$870.00
Misra, Saurabh	Meeting with W. Kipkirui, A. Alfahhad (Deloitte) to discuss the client opening settings for SAP.	\$290.00	0.5	\$145.00
Misra, Saurabh	Continue to review interim SAP System control over segregation of duties.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review interim SAP System control over segregation of duties.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Complete testing on control to test Change Management access for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Review FY19 independence memo.	\$380.00	1.0	\$380.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Ncho-Oguie, Jean-Denis	Review year end Independence Roadmap analysis.	\$380.00	1.0	\$380.00
Nkinzingabo, Rudy	Review testing performed on regulatory tax accounts.	\$290.00	3.0	\$870.00
Nkinzingabo, Rudy	Review testing performed on unrecognized tax position documentation.	\$290.00	2.3	\$667.00
Nkinzingabo, Rudy	Discussion with J. Yuen (Deloitte) regarding uncertain tax position documentation consideration.	\$290.00	1.0	\$290.00
Pant, Chetna	Review procedures performed on fair value testing for pension plan asset.	\$290.00	1.0	\$290.00
Rice, Blake	Discussion with W. Meredith, M. Azebu (Deloitte), K. Mallonee, A. Chung (PG&E) regarding comments on pre-officer draft of 10-K.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with J. Hamner, V. Hennessy, S. Varshney, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper and priorities for the week.	\$230.00	0.5	\$115.00
Salisam, Soujanya	Perform reconciliation of journal entry population with trial balance.	\$200.00	2.0	\$400.00
Salisam, Soujanya	Perform data check on journal entry testing population.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Update Gas revenue substantive analytic for year end information.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte), A. Duran (PG&E) related to impacts of tax reform on revenue.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to gas revenue substantive analytic.	\$200.00	1.0	\$200.00
Shukla, Prakhar	Prepare audit procedures to roll forward interim testing of monitoring control over implemented changes to year-end.	\$200.00	2.0	\$400.00
Uy, Rycel	Discussion with M. Liu, J. Garboden (PG&E) regarding the review of the Discount Rate used in the Benefits Assumptions Memo.	\$200.00	0.5	\$100.00

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<i>2019 Audit Services</i>				
01/27/2020				
Uy, Rysel	Discussion with S. Fannin, J. Hamner (Deloitte) regarding testing approach for Other Regulatory Assets and Liabilities substantive testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Continue to reconcile company's trial balance to testing workpaper for other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Update documentation on regulatory balancing accounts controls testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Research break out of other regulatory asset and liability balances.	\$200.00	2.5	\$500.00
Uy, Rysel	Update documentation for review of Discount Rate within the Benefits Memo Review Control Testing workpaper.	\$200.00	0.5	\$100.00
Uy, Rysel	Reconcile company's trial balance to testing workpaper for other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
Varshney, Swati	Review the control design and implementation on indirect control related to control activities.	\$230.00	3.0	\$690.00
Varshney, Swati	Discussion with J. Hamner, B. Rice, V. Hennessy, A. Kamra, A. Bedi (Deloitte) regarding status of workpaper and priorities for the week.	\$230.00	0.5	\$115.00
Varshney, Swati	Prepare the guided risk assessment of Investment.	\$230.00	3.5	\$805.00
Yuen, Jennifer	Discussion with V. Dam (Deloitte) regarding review notes of unrecognized tax benefit workpapers.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Meeting with V. Dam, J. Li (Deloitte) to discuss FY19 year-end tax provision testing.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Review memo documented around bonus depreciation deduction for tax provision.	\$230.00	0.2	\$46.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Yuen, Jennifer	Discussion with R. Nkinzingabo (Deloitte) regarding uncertain tax position documentation consideration.	\$230.00	1.0	\$230.00
Yuen, Jennifer	Review valuation allowance assertion testing for deferred taxes.	\$230.00	2.4	\$552.00
Yuen, Jennifer	Review testing support around uncertain tax position.	\$230.00	1.8	\$414.00
Yuen, Jennifer	Prepare tax summary memo to document summary of audit procedures performed around tax provision.	\$230.00	1.1	\$253.00
01/28/2020				
Alfahhad, Abdulrahman	Address notes on customer care and billing system control around User Access Review.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Update Meter Data Management System's terminated user control workpaper.	\$200.00	0.7	\$140.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding fair value measurement of pension investments.	\$230.00	1.0	\$230.00
Azebu, Matt	Meeting with C. Munjal, V. Hennessy (Deloitte) regarding the status of Plan Asset testing.	\$230.00	0.5	\$115.00
Azebu, Matt	Review testing procedures performed related to the greenhouse gas liability and expense	\$230.00	3.0	\$690.00
Azebu, Matt	Review year-end updates to risk assessment considerations related to greenhouse gas volume data.	\$230.00	1.5	\$345.00
Azebu, Matt	Review testing of operating effectiveness of greenhouse gas reconciliation and journal entry review controls.	\$230.00	2.0	\$460.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Bedi, Arpit	Prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Continue to prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Prepare process flow diagram for debt for year ending on December 2019.	\$200.00	0.5	\$100.00
Boyce, Kyle	Discussion with V. Hennessy (Deloitte) regarding testing financial planning and reporting controls.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update the control over the Company's process for identifying its chief operating decision maker and reporting segments.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with C. Yen (PG&E), J. Hamner (Deloitte) regarding the reconciliation of the purchased gas account.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update the procurement sectional memo.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare the reconciliation of the purchased gas account.	\$180.00	3.0	\$540.00
Boyce, Kyle	Close notes on depreciate rate changes control workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update General ledger mapping workpapers with the first round of post close adjusting journal entries.	\$180.00	1.5	\$270.00
Boyce, Kyle	Update the segment reporting memorandum.	\$180.00	2.5	\$450.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Brown, Aaron	Clear notes in Benefits Substantive Testing.	\$290.00	1.5	\$435.00
Brown, Aaron	Review Source To Pay Controls Testing.	\$290.00	0.5	\$145.00
Brown, Erin	Document PG&E's control over the review of subsequent Non-Purchase Order invoices.	\$180.00	3.5	\$630.00
Brown, Erin	Meeting with S. Ali (PG&E), V. Hennessy (Deloitte) regarding support to obtain for accounts payable controls.	\$180.00	0.5	\$90.00
Brown, Erin	Document Accounts Payable subsequent invoice testing.	\$180.00	3.5	\$630.00
Brown, Erin	Address notes with regards to the Company's Meter to Cash flowchart.	\$180.00	2.0	\$360.00
Brown, Erin	Document PG&E's meter to cash control over the revenue reconciliation process within billings.	\$180.00	2.0	\$360.00
Chopra, Harshita	Document controls at a Service Organization to user entities' internal control over financial reporting.	\$180.00	1.0	\$180.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit to comply with independence requirement.	\$180.00	1.5	\$270.00
Dam, Vivian	Rollforward current year workpapers related to deferred taxes on net operating loss credits.	\$230.00	2.0	\$460.00
Dam, Vivian	Update current year workpapers related to deferred taxes around depreciation of utility plant assets.	\$230.00	2.6	\$598.00
Dam, Vivian	Update unrecognized tax benefit workpapers with current year information.	\$230.00	1.7	\$391.00
Dam, Vivian	Update deferred taxes workpapers with current year's amount.	\$230.00	2.1	\$483.00
Dam, Vivian	Review company background and client's industry information to aid in understanding current year tax work.	\$230.00	1.4	\$322.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Donahue, Nona	Discussion with J. Yuen, R. Nkinzingabo, J. Ncho-Oguie, W. Meredith, B. Rice, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$380.00	0.5	\$190.00
Dugan, Anne	Discussion with B. Rice, W. Meredith (Deloitte) regarding Tax substantive testing approach.	\$330.00	0.5	\$165.00
Dugan, Anne	Discussion with N. Donahue, J. Yuen, R. Nkinzingabo, J. Ncho-Oguie, W. Meredith, B. Rice (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$330.00	0.5	\$165.00
Dugan, Anne	Review effective tax rate reconciliation workpaper.	\$330.00	1.0	\$330.00
Dugan, Anne	Review control testing workpaper for tax review controls.	\$330.00	1.5	\$495.00
Dugan, Anne	Discussion with B. Rice (Deloitte) regarding notes included within Tax controls and risk assessment workpaper.	\$330.00	0.5	\$165.00
Fannin, Sam	Perform review on regulatory liabilities account.	\$330.00	3.0	\$990.00
Fazil, Mohamed	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on process chain monitoring for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review control on privileged access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.5	\$345.00
Fazil, Mohamed	Review control on process chain monitoring for SAP's business warehouse system.	\$230.00	1.5	\$345.00
Fazil, Mohamed	Meeting with Arun (PG&E) to discuss system activities on Business Process Reengineering System.	\$230.00	0.5	\$115.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Fazil, Mohamed	Meeting with T. Nguyen (PG&E) to discuss Mitigation Control Change Log.	\$230.00	0.5	\$115.00
Fogarty, Ellen	Review deferred compensation liability testing.	\$380.00	0.3	\$114.00
Giamanco, Patrick	Review control testing documentation for new user access review control.	\$330.00	2.0	\$660.00
Gillam, Tim	Review audit committee communication material around required communication from auditor.	\$380.00	2.5	\$950.00
Gillam, Tim	Meeting with D. Thomason, S. Hunter, J. Garboden, E. Min, P. Ong (PG&E), S. Jasinski (Deloitte) to discuss Q4 accounting transactions.	\$380.00	1.2	\$456.00
Hamner, Jack	Prepare the year end electric revenue substantive electric workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Prepare journal entry memorandum to assess each post-close entry for signs of management override.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to prepare the year end electric revenue substantive electric workpaper.	\$230.00	3.5	\$805.00
Hamner, Jack	Discussion with C. Yen (PG&E), K. Boyce (Deloitte) regarding the reconciliation of the purchased gas account.	\$230.00	0.5	\$115.00
Hamner, Jack	Meeting with R. Stanley (PG&E) regarding the timing of the approval of the Gas Transmission and Storage Regulatory Accounting Documents.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes within the year end substantive analytic to test the Company's electric procurement balancing account payable and receivable.	\$230.00	3.0	\$690.00
Hennessey, Vincent	Meeting with M. Azebu, C. Munjal (Deloitte) regarding the status of Plan Asset testing.	\$230.00	0.5	\$115.00
Hennessey, Vincent	Research accounting guidance related to fair value leveling.	\$230.00	1.0	\$230.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Hennessy, Vincent	Respond to notes in the investments sectional memo.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with P. Goswami (Deloitte) regarding questions on plan asset substantive testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding fair value measurement of pension investments.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Document nuclear decommissioning expense control.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Meeting with S. Ali (PG&E), E. Brown (Deloitte) regarding support to obtain for accounts payable controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with K. Boyce (Deloitte) regarding testing financial planning and reporting controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with K. Mallonee (PG&E) regarding setting up time to document his review of financial planning and reporting controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Continue to prepare public domain search testing workpaper.	\$290.00	2.3	\$667.00
Jasinski, Samantha	Review public domain search findings memo	\$290.00	2.0	\$580.00
Jasinski, Samantha	Meeting with D. Thomason, S. Hunter, J. Garboden, E. Min, P. Ong (PG&E), T. Gillam (Deloitte) to discuss Q4 accounting transactions.	\$290.00	1.2	\$348.00
Jasinski, Samantha	Review regulatory assets category A (lower risk assessed) year-end update workpaper	\$290.00	2.5	\$725.00
K, Kavya	Prepare user access review control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
K, Kavya	Continue to work on user access review for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Review the controls at the third party responsible for maintaining the company's nuclear decommissioning trust and pension investments.	\$290.00	1.0	\$290.00
Kaur, JASPREET	Prepare gain and loss testing on investment for pension plan asset.	\$200.00	1.0	\$200.00
Kiander, Matthew	Prepare documentation around the appropriateness of the discount rate assumption used.	\$180.00	1.0	\$180.00
Kipkirui, Winnie	Review tools testing workpaper for audit procedures performed around tools used.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review user access review controls for Advanced Billings System.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review user access review controls for gas trades tracking system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review new user access controls for gas trades tracking system.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Update new user access controls for gas trades tracking system	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Update documentation for user access review control for year end procedures for customer care and billing system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update documentation for user access review control for year end procedures for utility plant asset management system.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update documentation for user access review control for year end procedures for Oracle.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Document summary of SAP controls and exposure check items to assess any pending audit support.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Kipkirui, Winnie	Meeting with C. Kaustav, E. Shravya (PG&E) to discuss the network password settings.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with T. Nguyen (PGE) to discuss the monthly reviews for segregation of duties.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Li, Jenny	Continue to perform substantive testing for effective tax rate reconciliation	\$180.00	2.9	\$522.00
Li, Jenny	Update the footnote tie-out table on effective tax rate reconciliation.	\$180.00	1.9	\$342.00
Li, Jenny	Prepare documentation on effective tax rate reconciliation.	\$180.00	1.2	\$216.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Review control testing documentation for segregation of duties .	\$290.00	2.5	\$725.00
M, Ashwin	Prepare audit procedures to roll forward interim testing of use access security control to year-end.	\$200.00	3.0	\$600.00
Martin, Blake	Profile flagged journal entries within the OPTIX Deloitte analytic tool.	\$230.00	3.5	\$805.00
Martin, Blake	Close notes within the Benefit assumptions substantive testing work paper.	\$230.00	2.0	\$460.00
Martin, Blake	Test Statement of Comprehensive Income and Analytics work paper.	\$230.00	1.5	\$345.00
Martin, Blake	Test the accumulated other comprehensive income reconciliation.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with M. Liu, J. Garboden (PG&E) regarding the review of the Discount Rate used in the Benefits Assumptions Memo.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Martin, Blake	Close notes within the Pension Plan substantive testing work paper.	\$230.00	1.0	\$230.00
Meredith, Wendy	Discussion with B. Rice, A. Dugan (Deloitte) regarding Tax substantive testing approach.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with N. Donahue, J. Yuen, R. Nkinzingabo, J. Ncho-Oguie, B. Rice, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review year end audit committee communications to PG&E.	\$380.00	1.5	\$570.00
Misra, Saurabh	Review interim SAP System control over user access.	\$290.00	1.0	\$290.00
Misra, Saurabh	Continue to review interim SAP system controls over password configuration.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review interim SAP system controls over password configuration.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review interim SAP system controls over new user access.	\$290.00	3.0	\$870.00
Munjal, Chahat	Meeting with M. Azebu, V. Hennessy (Deloitte) regarding the status of Plan Asset testing.	\$200.00	0.5	\$100.00
Munjal, Chahat	Prepare disclosure testing for pension plan asset.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Complete testing on control to test Change Management access for SAP system, Business Planning & Consolidation module.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Review PG&E fair value classification analysis.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with N. Donahue, J. Yuen, R. Nkinzingabo, W. Meredith, B. Rice, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$380.00	0.5	\$190.00
Nkinzingabo, Rudy	Review effective tax rate reconciliation workpaper.	\$290.00	2.0	\$580.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Nkinzingabo, Rudy	Review deferred tax reconciliation workpaper.	\$290.00	1.2	\$348.00
Nkinzingabo, Rudy	Review the bonus depreciation guidance to understand the impact to the provision.	\$290.00	2.0	\$580.00
Nkinzingabo, Rudy	Discussion with N. Donahue, J. Yuen, J. Ncho-Oguie, W. Meredith, B. Rice, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$290.00	0.5	\$145.00
Nkinzingabo, Rudy	Discussion with J. Yuen (Deloitte) regarding effective tax rate testing and documentation.	\$290.00	1.4	\$406.00
Rice, Blake	Discussion with N. Donahue, J. Yuen, R. Nkinzingabo, J. Ncho-Oguie, W. Meredith, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with A. Dugan (Deloitte) regarding notes included within Tax controls and risk assessment workpaper.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with W. Meredith, A. Dugan (Deloitte) regarding Tax substantive testing approach.	\$230.00	0.5	\$115.00
Sagar, Saurabh	Perform data check on journal entry testing population.	\$330.00	1.0	\$330.00
Salisam, Soujanya	Perform reconciliation of journal entry population with trial balance.	\$200.00	2.0	\$400.00
Salisam, Soujanya	Continue to perform data check on journal entry testing population.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Update gas revenue substantive analytic for year end considerations.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Update electric revenue substantive analytic for year end considerations.	\$200.00	3.5	\$700.00
Shukla, Prakhar	Prepare audit procedures to roll forward interim testing of use access security control to year-end.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Uy, Rysel	Analyze other regulatory balancing accounts to substantively test.	\$200.00	3.5	\$700.00
Uy, Rysel	Continue to analyze other regulatory balancing accounts to substantively test.	\$200.00	3.5	\$700.00
Uy, Rysel	Compile journal entry support for year-end selections for management override controls testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Continue to analyze other regulatory balancing accounts to substantively test.	\$200.00	3.0	\$600.00
Varshney, Swati	Review the Debt substantive testing for Pacific Gas and Electric Corporation.	\$230.00	2.0	\$460.00
Varshney, Swati	Review Independence Considerations on PG&E Corporation and Pacific Gas & Electric Company and affiliates.	\$230.00	3.0	\$690.00
Varshney, Swati	Prepare the guided risk assessment of Investment, which include various tailoring and risk assessment questions.	\$230.00	3.0	\$690.00
Yuen, Jennifer	Perform utility plant repair expense support review.	\$230.00	2.6	\$598.00
Yuen, Jennifer	Review rollforward provision memo.	\$230.00	1.1	\$253.00
Yuen, Jennifer	Discussion with N. Donahue, R. Nkinzingabo, J. Ncho-Oguie, W. Meredith, B. Rice, A. Dugan (Deloitte) regarding year end tax risk reassessment and substantive procedures.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Draft tax summary memo update including draft outstanding items listing.	\$230.00	4.6	\$1,058.00
Yuen, Jennifer	Discussion with R. Nkinzingabo (Deloitte) regarding effective tax rate testing and documentation.	\$230.00	1.4	\$322.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, P. Giamanco, B. Long, S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui, J. Cochran, P. Giamanco, B. Long, M. Fazil (Deloitte) to discuss how to address comments around general information technology controls.	\$200.00	0.5	\$100.00
Azebu, Matt	Meeting with A. Chung, J. Garboden, P. Manning, T. Huntley, A. Mawhorter, I. Liu (PG&E), V. Hennessy (Deloitte) regarding the Company's fair value policy related to their plan asset investments.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with J. Ncho-Oguie, V. Hennessy (Deloitte) regarding accounting guidance related to the fair value leveling of plan asset investments.	\$230.00	0.5	\$115.00
Azebu, Matt	Review documentation of use of auditor specialists during 2019 audit	\$230.00	1.0	\$230.00
Azebu, Matt	Review independence roadmap documenting independence procedures performed for 2019 audit.	\$230.00	2.0	\$460.00
Azebu, Matt	Document memorandum summarizing results of focused support program review findings.	\$230.00	1.5	\$345.00
Bedi, Arpit	Continue analyzing the risks of material misstatement associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$200.00	2.0	\$400.00
Bedi, Arpit	Prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Bedi, Arpit	Analyze the risks of material misstatements associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Meeting with W. Kipkirui, M. Fazil (Deloitte) to discuss the change management control testing.	\$200.00	0.5	\$100.00
Boyce, Kyle	Update the segment reporting memorandum.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on the electricity procurement journal entry control workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Close notes on depreciate rate changes control workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on green house gas substantive testing workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Close notes on the workpaper of the control over the SAP change requests.	\$180.00	1.0	\$180.00
Brown, Aaron	Clear notes in Energy Procurement Substantive Testing.	\$290.00	1.0	\$290.00
Brown, Aaron	Meeting with E. Brown, V. Hennessy (Deloitte) regarding Source To Pay Control.	\$290.00	0.5	\$145.00
Brown, Erin	Document PG&E's meter to cash control over the revenue reconciliation process within billings.	\$180.00	3.5	\$630.00
Brown, Erin	Document PG&E's entity level control surrounding the Company's code of conduct policy.	\$180.00	1.0	\$180.00
Brown, Erin	Meeting with A. Brown, V. Hennessy (Deloitte) regarding Source To Pay Control.	\$180.00	0.5	\$90.00
Brown, Erin	Discussion with D. Dupar (PG&E) regarding the accrual process for vendor invoices.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's control over the review and approval of Purchase Orders.	\$180.00	2.0	\$360.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding notes in accounts payable testing.	\$180.00	1.0	\$180.00
Brown, Erin	Document Accounts Payable subsequent invoice testing.	\$180.00	3.5	\$630.00
Chopra, Harshita	Prepare the cash testing workpaper for Pacific Gas and Electric Corporation.	\$180.00	1.5	\$270.00
Cochran, James	Meeting with W. Kipkirui, P. Giamanco, B. Long, A. Alfahhad, M. Fazil (Deloitte) to discuss how to address comments around general information technology controls.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing documentation for monitoring control around implementing changes through interim period.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing documentation for segregation of duties through interim period.	\$380.00	1.0	\$380.00
Donahue, Nona	Review calculation of the tax provision for FY19 audit.	\$380.00	1.5	\$570.00
Dugan, Anne	Review deferred tax asset and liability.	\$330.00	2.0	\$660.00
Dugan, Anne	Review tax regulatory asset and liability.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Meeting with W. Kipkirui, B. Long, S. Misra, A. Alfahhad, P. Giamanco (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with W. Kipkirui, J. Cochran, B. Long, A. Alfahhad, P. Giamanco (Deloitte) to discuss how to address comments around general information technology controls.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with A. Bhattacharya, W. Kipkirui (Deloitte) to discuss the change management control testing.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on change management for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Fazil, Mohamed	Meeting with P. Giamanco, K. Kavya, B. Long, S. Nambiar (Deloitte) to discuss the audit status update.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on change management for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Meeting with W. Kipkirui, J. Cochran, B. Long, A. Alfahhad, M. Fazil (Deloitte) to discuss how to address comments around general information technology controls.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss the comments on new user access work paper for SAP.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with M. Fazil, K. Kavya, B. Long, S. Nambiar (Deloitte) to discuss the audit status update.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review control testing documentation for periodic user access review control.	\$330.00	1.0	\$330.00
Gillam, Tim	Review the audit consent draft for PG&E FY19 integrated audit.	\$380.00	2.0	\$760.00
Hamner, Jack	Pull the detail for regulatory assets / liabilities to agree the detail to the trial balance prior to making testing selections.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes within the balancing account substantive rollforward workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Review yearend bilateral charges substantive testing within the electric procurement section.	\$230.00	1.0	\$230.00
Hamner, Jack	Prepare journal entry memorandum in which we assess each post-close entry for signs of management override.	\$230.00	2.5	\$575.00

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Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Hamner, Jack	Address notes within the property, plant, and equipment control workpapers for the year end operating effectiveness testing for December selections.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) related to electric and gas revenue substantive analytic testing impacts.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding notes in accounts payable testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Create an agenda for the internal audit meeting regarding the status of entity-level control testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with D. DeMartini (PG&E) regarding the status of support needed for entity-level control testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with E. Brown, A. Brown (Deloitte) regarding Source To Pay Control.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Meeting with D. DeMartini (PG&E), B. Rice (Deloitte) regarding the status of entity-level control testing and follow-up questions.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Create a handout with accounting guidance related to fair value measurement for the client.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with A. West (PG&E) regarding the nuclear decommissioning trust reconciliation control.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with J. Ncho-Oguie, M. Azebu (Deloitte) regarding accounting guidance related to the fair value leveling of plan asset investments.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Hennessy, Vincent	Meeting with A. Chung, J. Garboden, P. Manning, T. Huntley, A. Mawhorter, I. Liu (PG&E), M. Azebu (Deloitte) regarding the Company's fair value policy related to their plan asset investments.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Document Investment controls for pension plan asset.	\$230.00	1.5	\$345.00
Jasinski, Samantha	Meeting with D. Thomason, S. Hunter, J. Garboden, E. Min, P. Ong (PG&E), J. Ncho-Oguie, W. Meredith (Deloitte) to discuss Q4 accounting transactions.	\$290.00	1.2	\$348.00
Jasinski, Samantha	Clear notes within procurement control workpaper.	\$290.00	1.0	\$290.00
K, Kavya	Meeting with M. Fazil, P. Giamanco, B. Long, S. Nambiar (Deloitte) to discuss the audit status update.	\$200.00	0.5	\$100.00
K, Kavya	Continue to work on user access review for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	1.5	\$300.00
K, Kavya	Prepare user access review for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Kamra, Akanksha	Review the entity-level controls workpaper on control activities.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Review the entity-level controls workpaper on ethics hotline documentation.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Assess the independence of the audit engagement team members engaged on the PG&E audit.	\$290.00	2.0	\$580.00
Kaur, JASPREET	Prepare investment balance rollforward testing for pension plan asset.	\$200.00	1.0	\$200.00
Kiander, Matthew	Clear notes on benefit assumption memo documentation.	\$180.00	2.0	\$360.00
Kiander, Matthew	Continue to prepare documentation around the appropriateness of the discount rate assumption used.	\$180.00	2.0	\$360.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss the comments on new user access work paper for SAP.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Bhattacharya, M. Fazil (Deloitte) to discuss the change management control testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes on control exception framework.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with J. Cochran, P. Giamanco, B. Long, A. Alfahhad (Deloitte) to discuss how to address comments around general information technology controls.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update documentation for three controls for 3 applications for transfers testing.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Update system backup scheduling controls.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review updated documentation around audit consideration for the year end control exceptions around user access.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update mapping of exposure check procedures.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update documentation for 3 applications for batch job monitoring.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	1.0	\$230.00
Li, Jenny	Continue to perform substantive testing for effective tax rate reconciliation	\$180.00	2.4	\$432.00
Li, Jenny	Prepare testing related to deferred taxes around depreciation of utility plant assets.	\$180.00	1.6	\$288.00
Li, Jenny	Prepare testing related to deferred taxes on net operating loss credits..	\$180.00	2.2	\$396.00
Li, Jenny	Perform substantive testing for effective tax rate reconciliation	\$180.00	2.8	\$504.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Long, Brittany	Meeting with W. Kipkirui, J. Cochran, P. Giamanco, A. Alfahhad, M. Fazil (Deloitte) to discuss how to address comments around general information technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco, S. Misra, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with M. Fazil, P. Giamanco, K. Kavya, S. Nambiar (Deloitte) to discuss the audit status update.	\$290.00	0.5	\$145.00
Long, Brittany	Review control testing documentation for user access review control.	\$290.00	1.0	\$290.00
M, Ashwin	Prepare audit procedures to roll forward interim testing of batch job monitoring control to year-end.	\$200.00	3.0	\$600.00
Martin, Blake	Document operating effectiveness of control related to the benefits accounts quarterly reconciliation.	\$230.00	0.5	\$115.00
Martin, Blake	Address notes within the OPTIX specialist memorandum work papers.	\$230.00	2.0	\$460.00
Martin, Blake	Profile flagged journal entries within the OPTIX Deloitte analytic tool.	\$230.00	3.0	\$690.00
Martin, Blake	Update postretirement benefits other than pension risk assessment memorandums with language on the legislative passing of the SECURE Act in 2019.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes in the Use of Audit Specialist memorandum.	\$230.00	1.5	\$345.00
Meredith, Wendy	Review income tax testing workpaper.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review draft agenda for PG&E management meetings.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meeting with D. Thomason, S. Hunter, J. Garboden, E. Min, P. Ong (PG&E), J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss Q4 accounting transactions.	\$380.00	1.2	\$456.00
Meredith, Wendy	Review pension obligation testing workpaper.	\$380.00	1.0	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Misra, Saurabh	Review interim SAP system controls over transferred user access.	\$290.00	3.0	\$870.00
Misra, Saurabh	Meeting with W. Kipkirui, P. Giamanco, B. Long, A. Alfahhad, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Continue review interim SAP system controls over transferred user access.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review interim SAP system controls over segregation of duties.	\$290.00	3.0	\$870.00
Munjal, Chahat	Prepare audit documentation on testing gain and loss activities within investments	\$200.00	2.0	\$400.00
Munjal, Chahat	Prepare audit documentation on testing purchases and sales activities within investments	\$200.00	2.0	\$400.00
Munjal, Chahat	Prepare pricing testing for pension plan asset.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Meeting with M. Fazil, P. Giamanco, K. Kavya, B. Long (Deloitte) to discuss the audit status update.	\$200.00	0.5	\$100.00
Ncho-Oguie, Jean-Denis	Discussion with M. Azebu, V. Hennessy (Deloitte) regarding accounting guidance related to the fair value leveling of plan asset investments.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review greenhouse gas substantive testing.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Meeting with D. Thomason, S. Hunter, J. Garboden, E. Min, P. Ong (PG&E), W. Meredith, S. Jasinski (Deloitte) to discuss Q4 accounting transactions.	\$380.00	1.2	\$456.00
Ncho-Oguie, Jean-Denis	Review greenhouse gas allowance and obligation testing.	\$380.00	1.5	\$570.00
Nkinzingabo, Rudy	Review valuation allowance documentation around deferred taxes.	\$290.00	1.5	\$435.00
Nkinzingabo, Rudy	Review deferred taxes workpaper based on temporary differences identified.	\$290.00	2.2	\$638.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Nkinzingabo, Rudy	Review permanent and temporary differences identified in the tax provision.	\$290.00	2.0	\$580.00
Rice, Blake	Meeting with D. DeMartini (PG&E), V. Hennessy (Deloitte) regarding the status of entity-level control testing and follow-up questions.	\$230.00	0.5	\$115.00
Sagar, Saurabh	Perform reconciliation of journal entry population with trial balance.	\$330.00	1.0	\$330.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) related to electric and gas revenue substantive analytic testing impacts.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to the impacts of the gas transmission and storage regulatory environment on gas revenue.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update gas revenue substantive analytic workpaper for year end activity.	\$200.00	3.5	\$700.00
Shukla, Prakhar	Prepare audit procedures to roll forward interim testing of batch job monitoring control to year-end.	\$200.00	1.0	\$200.00
Uy, Rycel	Document operating effectiveness selections for management override controls testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Update documentation regarding control owners in management override controls testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Update documentation for other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Research journal entry support for operating effectiveness selections for management override controls testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to update documentation for other regulatory liabilities and assets substantive testing.	\$200.00	2.5	\$500.00
Varshney, Swati	Review the Debt substantive testing for Pacific Gas and Electric Corporation.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Varshney, Swati	Review the year end update of the guided risk assessment of Debt, which include various tailoring and risk assessment questions.	\$230.00	3.0	\$690.00
Yuen, Jennifer	Review testing procedure around deferred taxes on net operating loss credits.	\$230.00	2.6	\$598.00
Yuen, Jennifer	Update workpaper related to effective tax rate.	\$230.00	4.8	\$1,104.00
Yuen, Jennifer	Review effective tax rate support provided by PG&E.	\$230.00	4.5	\$1,035.00
Yuen, Jennifer	Update effective tax rate workpaper.	\$230.00	2.9	\$667.00
Yuen, Jennifer	Update unrecognized tax benefit documentation.	\$230.00	0.3	\$69.00
01/30/2020				
Alfahhad, Abdulrahman	Address notes on SAP Access Monitoring Workpaper.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte), R. Respicio (PG&E) to discuss control consideration around Oracle identity management system.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with T. Pemberton, W. Meredith, B. Rice (Deloitte) regarding communication to the audit committee of audit results report.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with V. Hennessey (Deloitte) regarding valuations of Company's investments in Japanese stocks.	\$230.00	0.5	\$115.00
Azebu, Matt	Review the draft financial statements prepared on Form 10-K in preparation for comment meeting with PG&E external reporting	\$230.00	2.5	\$575.00
Azebu, Matt	Prepared agenda for meeting with S. Hunter and J. Garboden (PG&E) to discuss status of year-end audit procedures	\$230.00	1.0	\$230.00
Boyce, Kyle	Update the related parties memorandum.	\$180.00	1.5	\$270.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Boyce, Kyle	Continue to document information from journal entry support in the management override controls workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Close notes on green house gas year end substantive testing workpaper.	\$180.00	2.5	\$450.00
Boyce, Kyle	Document information from journal entry support in the management override controls workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Create a new tie out workpaper of debt general ledger accounts.	\$180.00	1.5	\$270.00
Brown, Erin	Document Accounts Payable subsequent invoice testing.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding subsequent invoice documentation in testing procedures.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's control over personnel/organization change requests within Human Resources.	\$180.00	3.5	\$630.00
Brown, Erin	Set up journal entry testing to identify journal entry selections with audit interest over year-end journal entry testing.	\$180.00	3.5	\$630.00
Cochran, James	Review control testing documentation for password configuration through interim period.	\$380.00	0.5	\$190.00
Dam, Vivian	Review prior year workpapers, company background, and client's industry information to aid in understanding current year work.	\$230.00	2.2	\$506.00
Dugan, Anne	Review testing approach around tax repair expenses.	\$330.00	1.5	\$495.00
Fazil, Mohamed	Meeting with W. Kipkirui, S. Misra (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Continue to prepare documentation to roll forward interim testing conclusion to year-end for the change management control testing.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Fazil, Mohamed	Prepare documentation to roll forward interim testing conclusion to year-end for the user access control testing.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Call with P. Giamanco, B. Long, S. Misra (Deloitte) to discuss control testing approach on SAP system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Prepare documentation to roll forward interim testing conclusion to year-end for the change management control testing.	\$230.00	2.5	\$575.00
Fogarty, Ellen	Review actuarial specialists' actuarial report on post-retirement health benefit.	\$380.00	2.0	\$760.00
Fogarty, Ellen	Review actuarial specialists' actuarial report on pension.	\$380.00	2.5	\$950.00
Giamanco, Patrick	Call with B. Long, M. Fazil, S. Misra (Deloitte) to discuss control testing approach on SAP system.	\$330.00	1.0	\$330.00
Goswami, Pratiti	Continue to perform reconciliation of the plan asset activities from beginning to ending balance.	\$230.00	2.5	\$575.00
Goswami, Pratiti	Perform reconciliation of the plan asset activities from beginning to ending balance.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) related to electric and gas revenue substantive analytic testing inputs.	\$230.00	2.5	\$575.00
Hamner, Jack	Prepare the year end electric revenue substantive electric workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Review regulatory assets / liability substantive testing workpaper.	\$230.00	2.5	\$575.00
Hamner, Jack	Prepare selections for regulatory assets / liabilities testing to pull account reconciliations for the selections from SAP portal.	\$230.00	1.5	\$345.00
Hamner, Jack	Review regulatory assets / liability substantive testing workpaper.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with C. Lee (PG&E) regarding the property controls operating effectiveness testing.	\$230.00	0.5	\$115.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Hennessy, Vincent	Respond to inquiries related to plan asset investments from P. Goswami (Deloitte).	\$230.00	0.5	\$115.00
Hennessy, Vincent	Follow up with third party contacts in regards to items sent for investment testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with I. Liu (PG&E) regarding Japanese stock prices in the investments testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with P. Goswami (Deloitte) regarding the status of investment testing and responding to questions regarding investment testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Document explanation regarding valuations of Company's investments in Japanese stocks.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with third party contacts regarding items for investment testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding valuations of Company's investments in Japanese stocks.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with D. DeMartini (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding subsequent invoice documentation in testing procedures.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Review summary of audit procedures performed memo	\$290.00	2.5	\$725.00
Jasinski, Samantha	Perform research regarding valuation allowance and going concern opinion.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Prepared asset retirement obligation sectional memorandum	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review pension specialist data retention memo	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Jasinski, Samantha	Review the Company's final Sarbanes Oxley Act internal control 2019 planning memo	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review year-end selection for monthly revenue reconciliation control	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review year-end selection of Accounts Receivable reconciliation control	\$290.00	1.5	\$435.00
K, Kavya	Prepare SAP HANA system's Privileged Access control.	\$200.00	3.0	\$600.00
K, Kavya	Prepare user access restriction control for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Assess the risk associated with audit procedures to be performed for the investments made by the Nuclear Decommissioning Trust.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Assess the independence of the audit engagement team members engaged on the PG&E audit	\$290.00	1.0	\$290.00
Kaur, JASPREET	Prepare investment testing for pension plan asset.	\$200.00	1.0	\$200.00
Kipkirui, Winnie	Review updated documentation on the control exception framework.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with S. Misra, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte), R. Respicio (PG&E) to discuss related control exception consideration in Oracle identity management system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update documentation of exposure check for control exception consideration on IT control exception framework.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Address notes for control exception framework.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Update documentation to the control exception framework around SAP controls.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Call with P. Giamanco, M. Fazil, S. Misra (Deloitte) to discuss control testing approach on SAP system.	\$290.00	1.0	\$290.00
Long, Brittany	Review control testing documentation for monitoring control around implementing changes.	\$290.00	2.5	\$725.00
M, Ashwin	Prepare audit procedures to roll forward interim testing of control over terminated access to year-end.	\$200.00	3.0	\$600.00
Martin, Blake	Test the accumulated other comprehensive income substantive testing work paper.	\$230.00	3.0	\$690.00
Martin, Blake	Profile flagged journal entries within the OPTIX Deloitte analytic tool.	\$230.00	2.5	\$575.00
Martin, Blake	Review operating effectiveness documentation related to the Dolphin journal entry system authority table.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the mortality assumption consideration memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Pension Assumption substantive testing work paper.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Benefits Plan substantive testing work paper.	\$230.00	1.5	\$345.00
Meredith, Wendy	Review 2019 audit status.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with T. Pemberton, M. Azebu, B. Rice (Deloitte) regarding communication to the audit committee of audit results report.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review pension and postretirement obligation workpaper.	\$380.00	0.5	\$190.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Misra, Saurabh	Meeting with W. Kipkirui, M. Fazil (Deloitte) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim SAP system controls over password configuration.	\$290.00	5.5	\$1,595.00
Misra, Saurabh	Review interim SAP System control over user access.	\$290.00	3.0	\$870.00
Misra, Saurabh	Call with P. Giamanco, B. Long, M. Fazil (Deloitte) to discuss control testing approach on SAP system.	\$290.00	1.0	\$290.00
Munjal, Chahat	Prepare audit documentation on testing gain and loss activities within investments.	\$200.00	1.0	\$200.00
Nambiar, Sachin	Address notes for change management control workpaper.	\$200.00	2.0	\$400.00
Ncho-Oguie, Jean-Denis	Review Planning Update Significant Risk Analysis.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review year end draft 10K.	\$380.00	3.0	\$1,140.00
Ncho-Oguie, Jean-Denis	Review Year End Revenue Testing for Electric.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review Year End Revenue Testing for Gas.	\$380.00	1.0	\$380.00
Nkinzingabo, Rudy	Review software deduction narrative.	\$290.00	1.0	\$290.00
Nkinzingabo, Rudy	Meeting with J. Yuen (Deloitte) to discuss net operating loss schedule.	\$290.00	0.5	\$145.00
Nkinzingabo, Rudy	Review tax regulation around mixed service cost narrative for capitalization for tax purpose.	\$290.00	1.0	\$290.00
Nkinzingabo, Rudy	Review the balance sheet variance and explanation of changes for tax accounts.	\$290.00	1.8	\$522.00
Nkinzingabo, Rudy	Discussion with J. Yuen (Deloitte) regarding effective tax rate, unrecognized tax benefits, and net operating loss credits questions for PG&E tax team.	\$290.00	0.8	\$232.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Nkinzingabo, Rudy	Discussion with T. Lewis, K. Xu (PG&E), J. Yuen, B. Rice (Deloitte) regarding year end tax schedules and open requests.	\$290.00	1.0	\$290.00
Pant, Chetna	Perform preliminary review of the pension plan asset.	\$290.00	3.0	\$870.00
Pemberton, Tricia	Discussion with W. Meredith, M. Azebu, B. Rice (Deloitte) regarding communication to the audit committee of audit results report.	\$380.00	0.5	\$190.00
Rice, Blake	Discussion with T. Lewis, K. Xu (PG&E), R. Nkinzingabo, J. Yuen (Deloitte) regarding year end tax schedules and open requests.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with T. Pemberton, W. Meredith, M. Azebu (Deloitte) regarding communication to the audit committee of audit results report.	\$230.00	0.5	\$115.00
Sagar, Saurabh	Perform reconciliation of journal entry population with trial balance.	\$330.00	0.5	\$165.00
Salisam, Soujanya	Perform reconciliation of journal entry population with trial balance.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Update workpaper related to the gas revenue expectations for year end substantive testing.	\$200.00	2.5	\$500.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to the impacts of the gas transmission and storage regulatory environment on gas revenue.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) related to electric and gas revenue substantive analytic testing inputs.	\$200.00	2.5	\$500.00
Shukla, Prakhar	Prepare audit procedures to roll forward interim testing of control over terminated access to year-end.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to analyze break out of accounts to make selections for other regulatory assets and liabilities substantive testing.	\$200.00	1.5	\$300.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Uy, Rysel	Analyze break out of accounts to make selections for other regulatory assets and liabilities substantive testing.	\$200.00	3.0	\$600.00
Uy, Rysel	Update documentation for year end selections in management override controls testing.	\$200.00	2.0	\$400.00
Uy, Rysel	Address notes in management override controls testing.	\$200.00	1.0	\$200.00
Varkey, Jamie	Continue to review regulatory submissions made by the Entity in 2019 for the Hinkley site to complete scoped procedures in relation to check whether the 2015 Consent Agreement Order conditional requirements were met as part of the audit procedures around	\$330.00	3.5	\$1,155.00
Varkey, Jamie	Review regulatory submissions made by the Entity in 2019 for the Hinkley site to complete scoped procedures in relation to check whether the 2015 Consent Agreement Order conditional requirements were met.	\$330.00	3.0	\$990.00
Varshney, Swati	Prepare the year end update related to guided risk assessment of payroll, which includes various tailoring and risk assessment questions.	\$230.00	3.0	\$690.00
Varshney, Swati	Prepare substantive testing of payroll for pacific gas and electric corporation.	\$230.00	1.0	\$230.00
Yuen, Jennifer	Discussion with R. Nkinzingabo (Deloitte) regarding effective tax rate, unrecognized tax benefits, and net operating loss credits questions for PG&E tax team.	\$230.00	0.8	\$184.00
Yuen, Jennifer	Review effective tax rate workpaper and update documentation regarding same.	\$230.00	2.3	\$529.00
Yuen, Jennifer	Prepare listing of questions identified around effective tax rate reconciliation.	\$230.00	1.4	\$322.00
Yuen, Jennifer	Prepare listing of questions identified around deferred taxes.	\$230.00	1.6	\$368.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Yuen, Jennifer	Meeting with R. Nkinzingabo (Deloitte) to discuss net operating loss schedule.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Review deferred tax on net operating loss.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Review property, plant and equipment (PP&E) workpaper.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Review 2018 filed tax returns that impacts the 2019 tax provision.	\$230.00	1.0	\$230.00
Yuen, Jennifer	Discussion with T. Lewis, K. Xu (PG&E), R. Nkinzingabo, B. Rice (Deloitte) regarding year end tax schedules and open requests.	\$230.00	1.0	\$230.00
01/31/2020				
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.5	\$345.00
Azebu, Matt	Discussion with E. Brown, B. Martin (Deloitte) regarding the profiling and approach to year end testing of journal entries.	\$230.00	1.0	\$230.00
Azebu, Matt	Review board of directors meeting minutes for potential impacts to audit plan.	\$230.00	1.5	\$345.00
Azebu, Matt	Continue to review the draft financial statements prepared on Form 10-K in preparation for comment meeting with PG&E external reporting.	\$230.00	3.0	\$690.00
Azebu, Matt	Review the status of workpapers and prepared team priorities.	\$230.00	1.0	\$230.00
Boyce, Kyle	Work on the test of control over procurement journal entries workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Document information from journal entry support in the management override controls workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Close notes on depreciate rate changes control workpaper.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Boyce, Kyle	Update the related parties memorandum.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.5	\$270.00
Brown, Aaron	Review Benefits Substantive Testing.	\$290.00	1.0	\$290.00
Brown, Erin	Document audit judgment made around parameters used to identify journal entry selections with audit interest over year-end journal entry testing.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with M. Azebu, B. Martin (Deloitte) regarding the profiling and approach to year end testing of journal entries.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with B. Martin, J. Hamner, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$180.00	1.5	\$270.00
Brown, Erin	Document Accounts Payable subsequent invoice testing.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding comments in accounts payable testing.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	1.0	\$180.00
Dam, Vivian	Review prior year workpapers and industry articles to understand scope of tax work.	\$230.00	3.9	\$897.00
Fazil, Mohamed	Meeting with W. Kipkirui (Deloitte), S. Campbell (PGE) to discuss New User Access testing for procurement system.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Fazil, Mohamed	Call with P. Giamanco, B. Long, S. Misra (Deloitte) to discuss control testing rollforward approach on SAP system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Continue to prepare documentation to roll forward interim testing conclusion to year-end for the user access control testing.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Prepare documentation on new user access testing for the procurement system.	\$230.00	2.5	\$575.00
Fazil, Mohamed	Continue to prepare documentation to roll forward interim testing conclusion to year-end for the user access control testing.	\$230.00	2.0	\$460.00
Fogarty, Ellen	Review benefit assumption memo documentation.	\$380.00	1.3	\$494.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte), C. Lee, T. Yuen, S.L. Currie (PGE) to discuss the current status of the information technology Audit.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss the control exception framework documentation.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss notes on password testing workpapers.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss control consideration for Oracle identity management system and Advanced Billings System.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with M. Fazil, B. Long, S. Misra (Deloitte) to discuss control testing rollforward approach on SAP system.	\$330.00	1.0	\$330.00
Goswami, Pratiti	Continue to perform testing of the plan asset activities from beginning to ending balance.	\$230.00	3.0	\$690.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Goswami, Pratiti	Perform testing of the plan asset activities from beginning to ending balance.	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes within the Category A regulatory assets / liabilities substantive testing workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Discussion with B. Martin, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.5	\$345.00
Hamner, Jack	Prepare the year end electric revenue substantive electric workpaper.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Correspond with D. Kenna (PG&E) regarding subsequent invoice inquiries for accounts payable testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding comments in accounts payable testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Correspond with W. Chan (PG&E) regarding support needed to complete entity-level control testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Review Segments Reporting Memo.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding support needed for investment testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Research accounting guidance related to investment disclosures for P. Manning (PG&E).	\$230.00	1.0	\$230.00
Hennessy, Vincent	Review support for investment testing.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$290.00	1.5	\$435.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Jasinski, Samantha	Clear comments on summary of audit procedures performed memo.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Clear comments on the gas transmission & storage asset retirement obligation risk assessment memorandum	\$290.00	2.5	\$725.00
K, Kavya	Prepare password configuration control for SAP HANA system.	\$200.00	3.0	\$600.00
K, Kavya	Prepare SAP HANA system's Privileged Access control.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Review the controls at the third party responsible for maintaining the company's nuclear decommissioning trust and pension investments.	\$290.00	1.5	\$435.00
Kamra, Akanksha	Assess the controls at the third party responsible for maintaining the company's nuclear decommissioning trust and pension investments.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the entity-level controls workpaper on control activities.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Review the entity-level controls workpaper on evaluating service organization used.	\$290.00	0.5	\$145.00
Kaur, JASPREET	Continue to prepare investment testing for pension plan asset.	\$200.00	2.0	\$400.00
Kiander, Matthew	Continue to prepare documentation around the appropriateness of the discount rate assumption used.	\$180.00	1.0	\$180.00
Kipkirui, Winnie	Document evaluation of audit procedures performed around user access privileged recertification.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update segregation of duties control for the information technology systems.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte), C. Lee, T. Yuen, S.L. Currie (PGE) to discuss the current status of the information technology Audit.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss the control exception framework documentation.	\$230.00	1.0	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss notes on password testing workpapers.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the control exception framework.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with M. Fazil (Deloitte), S. Campbell (PGE) to discuss New User Access testing for procurement system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Tipirneni (PGE) to discuss Customer billing reporting module incidence reports.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review control exception framework updates to compare to documentation in work papers to check aligned.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Review output data from SAP for raw files from both interim and year end .	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss control consideration for Oracle identity management system and Advanced Billings System.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the control exception framework.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte), C. Lee, T. Yuen, S.L. Currie (PGE) to discuss the current status of the information technology Audit.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss the control exception framework documentation.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss notes on password testing workpapers.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Long, Brittany	Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss control consideration for Oracle identity management system and Advanced Billings System.	\$290.00	0.5	\$145.00
Long, Brittany	Call with M. Fazil, P. Giamanco, S. Misra (Deloitte) to discuss control testing rollforward approach on SAP system.	\$290.00	1.0	\$290.00
Long, Brittany	Review control testing documentation for periodic user access review control.	\$290.00	2.0	\$580.00
M, Ashwin	Prepare audit procedures to roll forward interim testing of control over new access to year-end.	\$200.00	3.0	\$600.00
Martin, Blake	Close notes within the Benefits Plan substantive testing work paper.	\$230.00	1.0	\$230.00
Martin, Blake	Attend the January Month End Potential Adjustment Report meeting with D. Thomason, P. Sue, N. Riojas, J. Garboden (PG&E).	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with M. Azebu, E. Brown (Deloitte) regarding the profiling and approach to year end testing of journal entries.	\$230.00	1.0	\$230.00
Martin, Blake	Test the accumulated other comprehensive income substantive testing work paper.	\$230.00	1.5	\$345.00
Martin, Blake	Discussion with J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$230.00	1.5	\$345.00
Meredith, Wendy	Review draft Form 10-K.	\$380.00	1.5	\$570.00
Misra, Saurabh	Call with M. Fazil, P. Giamanco, B. Long (Deloitte) to discuss control testing rollforward approach on SAP system.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review interim SAP system controls over password configuration.	\$290.00	3.0	\$870.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Misra, Saurabh	Review interim SAP System control over change management.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review interim SAP system controls over password configuration.	\$290.00	3.0	\$870.00
Munjal, Chahat	Prepare audit documentation on testing purchases and sales activities within investments	\$200.00	3.0	\$600.00
Munjal, Chahat	Prepare audit documentation on testing gain and loss activities within investments	\$200.00	3.0	\$600.00
Munjal, Chahat	Prepare fair value leveling testing for pension plan asset.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Review year end Summary Memo for FY19 audit.	\$380.00	2.0	\$760.00
Ncho-Oguie, Jean-Denis	Review Price Risk Management Year End Update Risk Assessment.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review greenhouse gas Substantive Testing workpapers.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Document updated FY19 Summary Memo.	\$380.00	1.5	\$570.00
Nkinzingabo, Rudy	Meeting with T. Lewis, K. Xu (PG&E), J. Yuen (Deloitte) to discuss open items on tax provision.	\$290.00	0.8	\$232.00
Nkinzingabo, Rudy	Continue to review deferred taxes workpaper around utility plant repair deduction.	\$290.00	3.0	\$870.00
Nkinzingabo, Rudy	Review deferred taxes workpaper around bonus depreciation deduction for utility plant.	\$290.00	2.0	\$580.00
Pant, Chetna	Finalize the guided risk assessment memo on pension plan asset testing.	\$290.00	1.5	\$435.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.5	\$300.00
Schloetter, Lexie	Perform research related to the impacts of regulatory changes on operating and maintenance expenses.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
2019 Audit Services				
01/31/2020				
Shukla, Prakhhar	Prepare audit procedures to roll forward interim testing of control over new access to year-end.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities.	\$200.00	1.5	\$300.00
Uy, Rycel	Reconcile company's trial balance to testing workpapers for balancing accounts substantive testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Update documentation for other regulatory substantive testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Continue to reconcile company's trial balance to testing workpapers for other regulatory substantive testing.	\$200.00	3.5	\$700.00
Yuen, Jennifer	Meeting with T. Lewis, K. Xu (PG&E), R. Nkinzingabo (Deloitte) to discuss open items on tax provision.	\$230.00	0.8	\$184.00
Yuen, Jennifer	Update documentation in tax summary memo.	\$230.00	5.0	\$1,150.00
Yuen, Jennifer	Review effective tax rate workpaper.	\$230.00	2.7	\$621.00
Subtotal for 2019 Audit Services:			3,600.6	\$822,541.00

2020 Audit Services

01/06/2020				
Azebu, Matt	Prepare engagement letters for 2020 audit services for delivery to company and final issuance.	\$230.00	1.0	\$230.00
Azebu, Matt	Discussion with M. Azebu (Deloitte) and A. Chung, and K. Mallonee (PG&E) regarding engagement letters for 2020 audit services.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Initiate record of issuances for the 2020 audit engagement letters.	\$290.00	0.5	\$145.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
01/06/2020				
Jasinski, Samantha	Edit engagement letters for the 2020 audit to issue.	\$290.00	1.0	\$290.00
01/07/2020				
Pemberton, Tricia	Review 2020 Client Acceptance memo.	\$380.00	1.0	\$380.00
01/28/2020				
Meredith, Wendy	Review 2020 audit engagement economics.	\$380.00	0.5	\$190.00
01/30/2020				
Meredith, Wendy	Review 2020 audit scheduling based on audit work timing.	\$380.00	1.0	\$380.00
Subtotal for 2020 Audit Services:			6.0	\$1,845.00

AB 1054 Wildfire Fund

01/06/2020				
Gillam, Tim	Review risk assessment around California state legislation on wildfire fund.	\$760.00	2.0	\$1,520.00
01/08/2020				
Ncho-Oguie, Jean-Denis	Discuss Federal Energy Regulatory Commission Risk Formula Rate Risk assessment with S. Jasinski (Deloitte).	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Review audit opinion disclosures around the California state legislature around wildfire liability fund .	\$760.00	0.5	\$380.00
01/10/2020				
Azebu, Matt	Documented testing of design of internal controls related to review of disclosure related to California state assembly bill 1054 on wildfire fund legislation	\$460.00	3.0	\$1,380.00
01/11/2020				
Azebu, Matt	Continue to document testing of design and operating effectiveness of internal controls related to review of disclosure related to California state assembly bill 1054 (wildfire fund legislation).	\$460.00	3.0	\$1,380.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
01/27/2020				
Azebu, Matt	Document the risks of material misstatement identified related to the California state assembly bill 1054 (wildfire fund) .	\$460.00	2.5	\$1,150.00
01/28/2020				
Ncho-Oguie, Jean-Denis	Document Critical Audit Matter opinion around California state legislature around wildfire liability fund.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review risk of material misstatement analysis around the California state legislature around wildfire liability fund accounting.	\$760.00	1.0	\$760.00
01/29/2020				
Azebu, Matt	Document testing of design and operating effectiveness of internal controls related to review of disclosure of California state assembly bill 1054 (wildfire fund).	\$460.00	3.0	\$1,380.00
Azebu, Matt	Review legislation related to wildfire fund (California state assembly bill 1054) and compared against footnote disclosure in financial statements to assess clarity of disclosures.	\$460.00	2.5	\$1,150.00
Rice, Blake	Review wildfire liability fund control documentation.	\$460.00	3.0	\$1,380.00
Rice, Blake	Continue to review wildfire liability fund control documentation.	\$460.00	2.0	\$920.00
Rice, Blake	Review wildfire liability fund procedures.	\$460.00	3.0	\$1,380.00
Rice, Blake	Continue to review wildfire liability fund audit procedures.	\$460.00	2.5	\$1,150.00
01/30/2020				
Rice, Blake	Review wildfire liability fund control documentation.	\$460.00	3.0	\$1,380.00
Rice, Blake	Continue to review wildfire liability fund control documentation.	\$460.00	2.0	\$920.00
Rice, Blake	Review wildfire liability fund procedures.	\$460.00	2.5	\$1,150.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
01/30/2020				
Rice, Blake	Continue to review wildfire liability fund audit procedures.	\$460.00	2.0	\$920.00
01/31/2020				
Rice, Blake	Prepare review control around wildfire liability fund.	\$460.00	2.0	\$920.00
Rice, Blake	Continue to prepare review control around wildfire liability fund.	\$460.00	3.0	\$1,380.00
Subtotal for AB 1054 Wildfire Fund:			44.0	\$21,740.00
<i>Accounting Consultations</i>				
01/13/2020				
Jasinski, Samantha	Prepare listing of consultations performed during the current year.	\$580.00	1.5	\$870.00
Jasinski, Samantha	Continue to prepare listing of consultations performed during the current year.	\$580.00	3.0	\$1,740.00
01/14/2020				
Jasinski, Samantha	Closed comments on going concern consultation memorandum	\$580.00	1.5	\$870.00
01/15/2020				
Jasinski, Samantha	Clear comments around Regulatory Accounting consultation memorandum	\$580.00	2.0	\$1,160.00
01/16/2020				
Hennessy, Vincent	Prepare accounting consultation risk assessment.	\$460.00	0.5	\$230.00
Pemberton, Tricia	Review consultation memo regarding PG&E's application of regulatory asset/liability accounting.	\$760.00	2.0	\$1,520.00
01/20/2020				
Bush, Amber	Review initial going concern consultation memo.	\$660.00	1.5	\$990.00
01/23/2020				
Jasinski, Samantha	Update Going Concern consultation documentation based upon Company's disclosures in draft 10-K financial statements.	\$580.00	0.5	\$290.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Accounting Consultations</i>				
01/28/2020				
Meredith, Wendy	Continue reviewing year end draft critical audit matters communications.	\$760.00	1.0	\$760.00
Meredith, Wendy	Review year end draft critical audit matters communications.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review accounting consultation on regulatory balancing accounting around wildfire.	\$760.00	2.5	\$1,900.00
01/31/2020				
Jasinski, Samantha	Closed additional comments in Regulatory Accounting consultation memorandum	\$580.00	2.5	\$1,450.00
Subtotal for Accounting Consultations:			19.5	\$12,540.00

California Wildfires

01/06/2020				
Gillam, Tim	Review audit procedures planned around auditing wildfire liabilities.	\$760.00	2.0	\$1,520.00
Meredith, Wendy	Review fourth quarter 2019 Form 8-Ks filed by PG&E around wildfire.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review summary of filings in California Public Utility Commission investigations of PG&E around wildfire.	\$760.00	1.0	\$760.00
01/08/2020				
Azebu, Matt	Prepare documentation summarizing risk assessment considerations related to enforcement matters including the wildfire and locate and mark orders instituting investigation.	\$460.00	3.5	\$1,610.00
01/09/2020				
Azebu, Matt	Document inquiries performed with management related to the status of investigations / settlement discussions related to the 2017, 2018 and 2019 wildfires.	\$460.00	3.0	\$1,380.00
Martin, Blake	Draft the California Wildfire Risks of Material Misstatement workpaper.	\$460.00	4.0	\$1,840.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/09/2020				
Martin, Blake	Continue drafting the California Wildfire Risks of Material Misstatement workpaper.	\$460.00	3.0	\$1,380.00
01/10/2020				
Martin, Blake	Draft the California Wildfire Risks of Material Misstatement workpaper.	\$460.00	2.5	\$1,150.00
01/11/2020				
Gillam, Tim	Review updated risk assessment around wildfire liability accounting.	\$760.00	3.0	\$2,280.00
01/13/2020				
Martin, Blake	Draft year end update to the California Wildfire Memorandum.	\$460.00	1.0	\$460.00
Martin, Blake	Continue drafting the Wildfire Risks of Material Misstatement working paper for fiscal year 2019.	\$460.00	2.0	\$920.00
Martin, Blake	Draft the Wildfire Risks of Material Misstatement working paper for fiscal year 2019.	\$460.00	3.0	\$1,380.00
01/14/2020				
Azebu, Matt	Updated wildfire liability risk assessment considerations to reflect latest facts known related to Kincade Fire investigation	\$460.00	2.5	\$1,150.00
Gillam, Tim	Review settlement agreement with insurance companies around wildfire liabilities.	\$760.00	2.5	\$1,900.00
Martin, Blake	Draft the Wildfire Risks of Material Misstatement working paper for fiscal year 2019	\$460.00	3.0	\$1,380.00
Martin, Blake	Continue drafting the Wildfire Risks of Material Misstatement working paper for fiscal year 2019.	\$460.00	3.0	\$1,380.00
Martin, Blake	Continue drafting the Wildfire Risks of Material Misstatement working paper for fiscal year 2019.	\$460.00	4.0	\$1,840.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/15/2020				
Azebu, Matt	Review San Francisco Chronicle news articles related to Sonoma County's intention to bring legal action against PG&E and documented consideration of accounting implications	\$460.00	1.0	\$460.00
Gillam, Tim	Review settlement agreement with individual plaintiffs on wildfire claims.	\$760.00	2.0	\$1,520.00
Martin, Blake	Draft the Wildfire Risks of Material Misstatement working paper for fiscal year 2019	\$460.00	1.5	\$690.00
Meredith, Wendy	Review control testing associated with wildfire liabilities.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Continue reviewing control testing associated with wildfire liabilities.	\$760.00	0.5	\$380.00
01/16/2020				
Azebu, Matt	Discussion T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$460.00	1.0	\$460.00
Gillam, Tim	Discussion W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$760.00	1.0	\$760.00
Jasinski, Samantha	Discussion T. Gillam, W. Meredith, J. Ncho-Oguie, M. Azebu, B. Rice (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$580.00	1.0	\$580.00
Meredith, Wendy	Discussion T. Gillam, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$760.00	1.0	\$760.00
Meredith, Wendy	Meeting with V. Hennessy, J. Hamner, B. Martin, B. Rice, M. Azebu, S. Jasinski, J. Ncho Oguie, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/16/2020				
Meredith, Wendy	Review fire liability control testing.	\$760.00	1.5	\$1,140.00
Rice, Blake	Discussion T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$460.00	1.0	\$460.00
01/20/2020				
Azebu, Matt	Review publicly available wildfire-related information in preparation for discussion with S. Schirle and T. Lucey (PG&E) on wildfire-related liabilities.	\$460.00	2.0	\$920.00
Guo, Amy	Update Northern California Insurance Recovery Memo by analyzing financial viability of insurers.	\$230.00	2.0	\$460.00
Martin, Blake	Draft the Wildfire Insurance carriers viability risk assessment memorandum.	\$460.00	2.5	\$1,150.00
Meredith, Wendy	Review risk assessment for wildfire liabilities.	\$760.00	0.5	\$380.00
01/21/2020				
Azebu, Matt	Update documentation related to testing of internal controls related to wildfire liabilities.	\$460.00	3.0	\$1,380.00
Azebu, Matt	Continue to update documentation related to testing of internal controls related to wildfire liabilities.	\$460.00	2.0	\$920.00
Azebu, Matt	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), W. Meredith, V. Hennessy, B. Martin (Deloitte) to discuss year end updates to settlement discussions and impact on year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), W. Meredith, M. Azebu, B. Martin (Deloitte) to discuss year end updates to settlement discussions and impact on year-end wildfire liabilities.	\$460.00	1.0	\$460.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/21/2020				
Martin, Blake	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), W. Meredith, M. Azebu, V. Hennessy (Deloitte) to discuss year end updates to settlement discussions and impact on year-end wildfire liabilities.	\$460.00	1.0	\$460.00
Meredith, Wendy	Meeting with T. Lucey, S. Schirle, J. Martinez, A. Chung, J. Garboden (PG&E), M. Azebu, V. Hennessy, B. Martin (Deloitte) to discuss year end updates to settlement discussions and impact on year-end wildfire liabilities.	\$760.00	1.0	\$760.00
Meredith, Wendy	Review status of wildfire liability testing.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review updated wildfire liability risk assessment.	\$760.00	0.5	\$380.00
01/22/2020				
Martin, Blake	Draft Wildfire probable loss meeting control operating effectiveness at year end.	\$460.00	3.0	\$1,380.00
01/23/2020				
Azebu, Matt	Document testing of year-end operating effectiveness of internal controls related to wildfire liabilities.	\$460.00	2.5	\$1,150.00
Martin, Blake	Draft the Audit Committee meeting control operating effectiveness at year end in consideration of wildfires.	\$460.00	1.5	\$690.00
01/24/2020				
Azebu, Matt	Continue to document testing of year-end operating effectiveness of internal controls related to wildfire liabilities.	\$460.00	3.0	\$1,380.00
01/26/2020				
Gillam, Tim	Review the Restructuring Support Agreement with Holders of Subrogation Claims on wildfire claim.	\$760.00	2.0	\$1,520.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/26/2020				
Gillam, Tim	Review the Restructuring Support Agreement with the Committee of Tort Claimants to understand the accounting matters around wildfire liability.	\$760.00	1.5	\$1,140.00
01/27/2020				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding the Company's fair value policy to assess sample size selections for testing procedures.	\$460.00	1.5	\$690.00
Azebu, Matt	Discussion with B. Rice, T. Gillam, W. Meredith, J. Ncho Oguie (Deloitte) regarding status of testing for year end wildfire liabilities.	\$460.00	0.5	\$230.00
Azebu, Matt	Meet with W. Meredith (Deloitte) to discuss audit status related to wildfire liabilities.	\$460.00	0.5	\$230.00
Azebu, Matt	Document the year-end wildfire liability risk assessment considerations based on information available through January 27th.	\$460.00	3.0	\$1,380.00
Gillam, Tim	Discussion with B. Rice, W. Meredith, J. Ncho Oguie, M. Azebu (Deloitte) regarding status of testing for year end wildfire liabilities.	\$760.00	0.5	\$380.00
Gillam, Tim	Review the wildfire footnote disclosure.	\$760.00	3.0	\$2,280.00
Gillam, Tim	Review the auditing of the regulatory assets related to wildfires.	\$760.00	1.5	\$1,140.00
Jasinski, Samantha	Discussion with B. Rice, J. Ncho-Oguie, L. Schloetter (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$580.00	1.5	\$870.00
Martin, Blake	Document the operating effectiveness related to the Wildfire meeting on probable loss control work paper.	\$460.00	4.0	\$1,840.00
Martin, Blake	Further document the operating effectiveness related to the Wildfire meeting on probable loss control work paper.	\$460.00	4.0	\$1,840.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/27/2020				
Martin, Blake	Document the design and implementation of the wildfire disclosure review control work paper.	\$460.00	3.0	\$1,380.00
Meredith, Wendy	Meet with M. Azebu (Deloitte) to discuss audit status related to wildfire liabilities.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review critical audit matters draft communication around wildfire-related liabilities.	\$760.00	1.0	\$760.00
Meredith, Wendy	Discussion with B. Rice, T. Gillam, J. Ncho Oguie, M. Azebu (Deloitte) regarding status of testing for year end wildfire liabilities.	\$760.00	0.5	\$380.00
Meredith, Wendy	Prepare for discussion regarding status of testing for year end wildfire liabilities.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with B. Rice, T. Gillam, W. Meredith, M. Azebu (Deloitte) regarding status of testing for year end wildfire liabilities.	\$760.00	0.5	\$380.00
Rice, Blake	Review wildfire liability risk assessment.	\$460.00	2.0	\$920.00
Rice, Blake	Continue to review wildfire liability risk assessment.	\$460.00	2.0	\$920.00
01/28/2020				
Gillam, Tim	Review the Restructuring Support Agreement with Holders of Subrogation Claims on wildfire claim.	\$760.00	2.0	\$1,520.00
Gillam, Tim	Review the Restructuring Support Agreement with the Committee of Tort Claimants to understand the accounting matters around wildfire liability.	\$760.00	2.5	\$1,900.00
Gillam, Tim	Meet with J. Martinez (PG&E) to discuss wildfire draft footnote.	\$760.00	0.5	\$380.00
Martin, Blake	Current year update of wildfire process flow diagram.	\$460.00	1.5	\$690.00
Meredith, Wendy	Review wildfire contingencies footnote in draft Form 10-K.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review wildfire liability control testing.	\$760.00	1.0	\$760.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/28/2020				
Rice, Blake	Review wildfire liability control testing.	\$460.00	2.0	\$920.00
Rice, Blake	Continue to review wildfire liability control testing.	\$460.00	3.0	\$1,380.00
01/29/2020				
Kilkenny, Tom	Review wildfire risk of material misstatement working paper.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Continue reviewing draft wildfire footnote disclosure.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review draft wildfire footnote disclosure.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with J. Martinez (PG&E) to discuss wildfire draft footnote.	\$760.00	0.5	\$380.00
01/30/2020				
Azebu, Matt	Prepared documentation of inquiries of management and legal counsel regarding the available information on wildfire investigations and settlement discussions and the corresponding accounting treatment.	\$460.00	3.0	\$1,380.00
Azebu, Matt	Continue to prepare documentation of audit procedures performed related to year-end wildfire liability and accounting conclusions related to 2019 Kincade Fire.	\$460.00	3.0	\$1,380.00
Meredith, Wendy	Review fire liability workpaper.	\$760.00	0.5	\$380.00
01/31/2020				
Azebu, Matt	Review wildfire settlement agreement with Tort Claimant's Committee for accounting treatment in preparation for meeting with Cravath (external counsel)	\$460.00	2.0	\$920.00
Azebu, Matt	Meet with S. Schirle, T. Lucey, A. Chung, J. Martinez (PG&E), T. Gillam, W. Meredith, B. Martin (Deloitte) to discuss status of criminal investigations and shareholder litigation related to wildfires.	\$460.00	0.5	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/31/2020				
Azebu, Matt	Meet with K. Orsini (Cravath), J. Garboden, A. Chung, J. Martinez (PG&E), T. Gillam, W. Meredith (Deloitte) to discuss terms of settlement agreement related to fire liabilities.	\$460.00	0.5	\$230.00
Gillam, Tim	Meet with S. Schirle, T. Lucey, A. Chung, J. Martinez (PG&E), W. Meredith, M. Azebu, B. Martin (Deloitte) to discuss status of criminal investigations and shareholder litigation related to wildfires.	\$760.00	0.5	\$380.00
Gillam, Tim	Meet with K. Orsini (Cravath), J. Garboden, A. Chung, J. Martinez (PG&E), W. Meredith, M. Azebu (Deloitte) to discuss terms of settlement agreement related to fire liabilities.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Review wildfire risk working papers.	\$760.00	0.5	\$380.00
Martin, Blake	Meet with S. Schirle, T. Lucey, A. Chung, J. Martinez (PG&E), T. Gillam, W. Meredith, M. Azebu (Deloitte) to discuss status of criminal investigations and shareholder litigation related to wildfires.	\$460.00	0.5	\$230.00
Meredith, Wendy	Meet with K. Orsini (Cravath), J. Garboden, A. Chung, J. Martinez (PG&E), T. Gillam, M. Azebu (Deloitte) to discuss terms of settlement agreement related to fire liabilities.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with S. Schirle, T. Lucey, A. Chung, J. Martinez (PG&E), T. Gillam, M. Azebu, B. Martin (Deloitte) to discuss status of criminal investigations and shareholder litigation related to wildfires.	\$760.00	0.5	\$380.00
Rice, Blake	Prepare audit procedure performed around information used in performing California wildfire control	\$460.00	2.0	\$920.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
01/31/2020				
Rice, Blake	Continue to test information used in performing California wildfire control.	\$460.00	2.5	\$1,150.00
Subtotal for California Wildfires:			151.0	\$82,500.00
<i>Lease Accounting Services</i>				
01/10/2020				
Azebu, Matt	Review the testing of design and operating effectiveness of internal controls related to leases	\$265.00	1.5	\$397.50
Azebu, Matt	Discussion with R. Uy (Deloitte) regarding testing approaches for lease controls and substantive testing.	\$265.00	1.0	\$265.00
Uy, Rycel	Discussion with M. Azebu (Deloitte) regarding testing approaches for lease controls and substantive testing.	\$225.00	1.0	\$225.00
Uy, Rycel	Update documentation for lease controls testing.	\$225.00	3.0	\$675.00
01/13/2020				
Uy, Rycel	Prepare documentation for lease controls testing for year-end.	\$225.00	1.0	\$225.00
Uy, Rycel	Update documentation for lease controls testing.	\$225.00	3.0	\$675.00
01/14/2020				
Azebu, Matt	Discussion with R. Uy (Deloitte) regarding client support for lease controls and substantive testing.	\$265.00	0.5	\$132.50
Azebu, Matt	Discussion with Z. Birden (PG&E), R. Uy (Deloitte) regarding client support for lease controls testing.	\$265.00	0.5	\$132.50
Uy, Rycel	Discussion with Z. Birden (PG&E), M. Azebu (Deloitte) regarding client support for lease controls testing.	\$225.00	0.5	\$112.50
Uy, Rycel	Continue to update documentation for lease controls testing.	\$225.00	2.5	\$562.50

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Lease Accounting Services</i>				
01/14/2020				
Uy, Rysel	Discussion with M. Azebu (Deloitte) regarding client support for lease controls and substantive testing.	\$225.00	0.5	\$112.50
Uy, Rysel	Update documentation for lease controls testing.	\$225.00	2.0	\$450.00
01/15/2020				
Azebu, Matt	Discussion with R. Uy (Deloitte) regarding testing of lease controls.	\$265.00	0.5	\$132.50
Uy, Rysel	Discussion with M. Azebu (Deloitte) regarding testing of lease controls.	\$225.00	0.5	\$112.50
Uy, Rysel	Discussion with M. Azebu (Deloitte) regarding controls relevant to contract types review for leases.	\$225.00	0.5	\$112.50
01/16/2020				
Uy, Rysel	Discussion with Z. Birden (PG&E) regarding detailed break out of lease balance within the lease reconciliation.	\$225.00	0.5	\$112.50
Uy, Rysel	Discussion with D. DeMartini (PG&E) regarding relevant controls for contract types review for leases.	\$225.00	0.5	\$112.50
01/17/2020				
Azebu, Matt	Discussion with T. Yura (PG&E), R. Uy (Deloitte) regarding contracts listing for lease controls.	\$265.00	0.5	\$132.50
Uy, Rysel	Analyze design factors in lease controls testing.	\$225.00	2.5	\$562.50
Uy, Rysel	Discussion with T. Yura (PG&E), M. Azebu (Deloitte) regarding contracts listing for lease controls.	\$225.00	0.5	\$112.50
01/24/2020				
Azebu, Matt	Review the year-end operating effectiveness testing of internal controls related to lease footnote disclosure review and reconciliation review.	\$265.00	2.0	\$530.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Lease Accounting Services</i>				
01/28/2020				
Uy, Rycel	Update documentation for year-end selection for lease reconciliation control.	\$225.00	1.0	\$225.00
01/30/2020				
Uy, Rycel	Analyze Q1 2019 lease reconciliation for lease substantive testing.	\$225.00	0.5	\$112.50
Subtotal for Lease Accounting Services:			26.5	\$6,222.50
<i>New Accounting Standards</i>				
01/08/2020				
Azebu, Matt	Perform research related to the accounting implications related to the adoption of the new current expected credit loss standard	\$460.00	1.0	\$460.00
Azebu, Matt	Review the draft accounting memo summarizing accounting conclusions related to the new current expected credit loss standard prepared by T. Ockels (PG&E)	\$460.00	1.5	\$690.00
01/15/2020				
Azebu, Matt	Review documentation of risk assessment considerations related to adoption of current expected credit loss standard	\$460.00	2.5	\$1,150.00
01/16/2020				
Azebu, Matt	Meeting with S. Jasinski, V. Hennessy (Deloitte), T. Ockles, A. Chung, D. Diaz, S. Hunter (PG&E) to discuss the expected impact of current expected credit loss accounting standard.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Meeting with M. Azebu, S. Jasinski (Deloitte), T. Ockles, A. Chung, D. Diaz, S. Hunter (PG&E) to discuss the expected impact of current expected credit loss accounting standard.	\$460.00	0.5	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>New Accounting Standards</i>				
01/16/2020				
Jasinski, Samantha	Meeting with M. Azebu, V. Hennessy (Deloitte), T. Ockles, A. Chung, D. Diaz, S. Hunter (PG&E) to discuss the expected impact of current expected credit loss accounting standard.	\$580.00	0.5	\$290.00
01/18/2020				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding language and amounts used in risk assessment for new disclosure risk around new accounting standard.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding language and amounts used in risk assessment for new disclosure risk around new accounting standard.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Document risk assessment for new PG&E disclosure risk on new accounting standard.	\$460.00	1.0	\$460.00
Subtotal for New Accounting Standards:			8.5	\$3,970.00

Post Bankruptcy Matters

01/03/2020				
Arkin, Steven	Research tax topic around deductibility of certain expenses from the bankruptcy settlement.	\$760.00	1.5	\$1,140.00
Gillam, Tim	Review risk assessment around equity backstop process.	\$760.00	2.0	\$1,520.00
01/06/2020				
Gillam, Tim	Call with W. Meredith (Deloitte), D. Thomason, J. Garboden, S. Hunter (PG&E) to discuss year end accounting issues around bankruptcy proceeding.	\$760.00	1.0	\$760.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding documentation and approach to testing bankruptcy-related controls.	\$460.00	0.5	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/06/2020				
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding documentation and approach to testing bankruptcy-related controls.	\$460.00	0.5	\$230.00
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss year end accounting issues related to bankruptcy proceedings.	\$760.00	1.0	\$760.00
Meredith, Wendy	Call with T. Gillam (Deloitte), D. Thomason, J. Garboden, S. Hunter (PG&E) to discuss year end accounting issues around bankruptcy proceeding.	\$760.00	1.0	\$760.00
Meredith, Wendy	Review draft declaration to be filed by Deloitte with bankruptcy court.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss year end accounting issues related to bankruptcy proceedings.	\$760.00	1.0	\$760.00
Sasso, Tony	Meet with M. Sullivan (Deloitte) to discuss court decision on prejudgment interest and bankruptcy accounting implications for financial reporting.	\$760.00	0.3	\$228.00
Sullivan, Mike	Review motions filed regarding post petition interest rate for unsecured claims and judge decision around bankruptcy matter.	\$760.00	1.7	\$1,292.00
Sullivan, Mike	Meet with A. Sasso (Deloitte) to discuss court decision on prejudgment interest and bankruptcy accounting implications for financial reporting.	\$760.00	0.3	\$228.00
Sullivan, Mike	Review overview sections of plan of reorganization and disclosure statement around treatment of unsecured claims.	\$760.00	1.1	\$836.00
01/07/2020				
Gillam, Tim	Review Mirant 10K disclosures and technical guidance to understand the guidance & the application of the guidance for recording the interest expense.	\$760.00	1.5	\$1,140.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/07/2020				
Gillam, Tim	Meet with J. Wells, D. Thomason, J. Garboden, S. Hunter (PG&E), W. Meredith (Deloitte), K. Orsini (Cravath), M. Goren S. Karotkin (Weil), E. Silverman, K. Ziman (Lazard) to discuss prepetition interest accounting for bankruptcy matter.	\$760.00	0.5	\$380.00
Gillam, Tim	Meeting with W. Meredith, A. Sasso, M. Sullivan (Deloitte) to discuss financial reporting considerations around bankruptcy matter related to court memorandum decision on post petition interest.	\$760.00	0.5	\$380.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Rice (Deloitte) related to prepetition debt impacting revenue testing as part of the bankruptcy.	\$580.00	0.5	\$290.00
Meredith, Wendy	Meeting with T. Gillam, A. Sasso, M. Sullivan (Deloitte) to discuss financial reporting considerations around bankruptcy matter related to court memorandum decision on post petition interest.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with J. Wells, D. Thomason, J. Garboden, S. Hunter (PG&E), T. Gillam (Deloitte), K. Orsini (Cravath), M. Goren S. Karotkin (Weil), E. Silverman, K. Ziman (Lazard) to discuss prepetition interest accounting.	\$760.00	0.5	\$380.00
Rice, Blake	Discussion with L. Schloetter, S. Jasinski (Deloitte) related to prepetition debt impacting revenue testing as part of the bankruptcy.	\$460.00	0.5	\$230.00
Sasso, Tony	Research Calpine and other filings with respect to post-petition interest disclosures around bankruptcy matter.	\$760.00	0.5	\$380.00
Sasso, Tony	Meeting with T. Gillam, W. Meredith, M. Sullivan (Deloitte) to discuss financial reporting considerations around bankruptcy matter related to court memorandum decision on post petition interest.	\$760.00	0.5	\$380.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/07/2020				
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski (Deloitte) related to prepetition debt impacting revenue testing as part of the bankruptcy.	\$390.00	0.5	\$195.00
Sullivan, Mike	Review financial statements for companies in bankruptcy that accrued post petition interest on pre petition liabilities subject to compromise in financial statements as part of the bankruptcy testing.	\$760.00	0.6	\$456.00
Sullivan, Mike	Meeting with T. Gillam, W. Meredith, A. Sasso (Deloitte) to discuss financial reporting considerations around bankruptcy matter related to court memorandum decision on post petition interest.	\$760.00	0.5	\$380.00
01/08/2020				
Azebu, Matt	Review the design of internal controls related to the journal entries recorded in connection with bankruptcy proceedings.	\$460.00	1.5	\$690.00
Azebu, Matt	Review the risks of material misstatement identified and corresponding internal controls and planned substantive procedures related to the bankruptcy process.	\$460.00	2.0	\$920.00
Donahue, Nona	Plan year-end tax procedures around tax considerations for the bankruptcy settlement.	\$760.00	0.5	\$380.00
Hennessy, Vincent	Document bankruptcy review control around estimates.	\$460.00	3.0	\$1,380.00
Hennessy, Vincent	Continue to document bankruptcy control.	\$460.00	1.5	\$690.00
Jasinski, Samantha	Prepare preferred dividends risk assessment memorandum.	\$580.00	1.0	\$580.00
Meredith, Wendy	Discussion with J. Garboden, S. Hunter (PG&E) regarding accounting memo related to interest on pre-petition debt as part of the bankruptcy.	\$760.00	0.5	\$380.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/09/2020				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding bankruptcy journal entry control population.	\$460.00	0.5	\$230.00
Azebu, Matt	Meeting with S. Jasinski, B. Martin, V. Hennessy (Deloitte) regarding how to document and test the bankruptcy journal entry control.	\$460.00	0.5	\$230.00
Azebu, Matt	Review testing of design and operating effectiveness of internal controls related to bankruptcy process.	\$460.00	2.5	\$1,150.00
Hennessy, Vincent	Discussion with B. Rice, B. Martin, B. Long (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding bankruptcy journal entry control population.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding bankruptcy journal entry control, specifically involving the population the control addresses.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Update bankruptcy risks after discussion with M. Azebu, S. Jasinski, B. Martin (Deloitte).	\$460.00	1.0	\$460.00
Hennessy, Vincent	Prepare new bankruptcy control related to journal entry review.	\$460.00	2.5	\$1,150.00
Hennessy, Vincent	Meeting with M. Azebu, S. Jasinski, B. Martin (Deloitte) regarding how to document and test the bankruptcy journal entry control.	\$460.00	0.5	\$230.00
Jasinski, Samantha	Meeting with M. Azebu, B. Martin, V. Hennessy (Deloitte) regarding how to document and test the bankruptcy journal entry control.	\$580.00	0.5	\$290.00
Long, Brittany	Discussion with B. Rice, V. Hennessy, B. Martin (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$580.00	0.5	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/09/2020				
Martin, Blake	Discussion with B. Rice, V. Hennessy, B. Long (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
Martin, Blake	Meeting with M. Azebu, S. Jasinski, V. Hennessy (Deloitte) regarding how to document and test the bankruptcy journal entry control.	\$460.00	0.5	\$230.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy journal entry control, specifically involving the population the control addresses.	\$460.00	0.5	\$230.00
Meredith, Wendy	Review risk assessment related to dividends around bankruptcy.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review memo related to audit impact of bankruptcy events.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Meeting with S. Hunter (PG&E) to discuss accounting impacts of asset securitization.	\$760.00	1.0	\$760.00
Rice, Blake	Discussion with V. Hennessy, B. Martin, B. Long (Deloitte), C. Baxter, D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
01/10/2020				
Hennessy, Vincent	Continue to update bankruptcy risk assessment.	\$460.00	1.5	\$690.00
Rohrs, Jane	Review bankruptcy settlement documents to understand the tax considerations around the settlement.	\$760.00	0.5	\$380.00
01/11/2020				
Gillam, Tim	Review updated risk assessment around bankruptcy proceeding process.	\$760.00	3.0	\$2,280.00
Hennessy, Vincent	Continue to update bankruptcy risks.	\$460.00	1.0	\$460.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/11/2020				
Hennessy, Vincent	Discussion with B. Rice (Deloitte) regarding bankruptcy journal entry control population and testing procedures.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Assess the population of bankruptcy journal entries for control documentation.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Prepare bankruptcy journal entry control.	\$460.00	2.5	\$1,150.00
Rice, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy journal entry control population and testing procedures.	\$460.00	1.5	\$690.00
01/13/2020				
Arkin, Steven	Discussion with J. Rohrs, N. Donahue (Deloitte) regarding bankruptcy settlement on the impact on taxes.	\$760.00	0.5	\$380.00
Arkin, Steven	Discussion with J. Rohrs, N. Donahue (Deloitte) regarding certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00
Clark, Brian	Review bankruptcy-related critical audit matters.	\$760.00	0.5	\$380.00
Donahue, Nona	Call with M. Luong (Deloitte) to discuss bankruptcy settlement consideration for taxes.	\$760.00	0.5	\$380.00
Donahue, Nona	Call with K. Gerstel (Deloitte) to discuss tax consideration on bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	0.5	\$380.00
Donahue, Nona	Research on tax regulation around expenses deductibility related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	0.5	\$380.00
Donahue, Nona	Discussion with J. Rohrs, S. Arkin (Deloitte) regarding bankruptcy settlement on the impact on taxes.	\$760.00	0.5	\$380.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/13/2020				
Donahue, Nona	Discussion with J. Rohrs, S. Arkin (Deloitte) regarding certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00
Gerstel, Ken	Call with N. Donahue (Deloitte) regarding) to discuss tax consideration on bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	0.5	\$380.00
Hennessy, Vincent	Document bankruptcy journal entry control.	\$460.00	2.5	\$1,150.00
Luong, Mimi	Call with N. Donahue (Deloitte) to discuss bankruptcy settlement consideration for taxes.	\$660.00	0.5	\$330.00
Luong, Mimi	Review Q3 financials to understand bankruptcy considerations.	\$660.00	0.7	\$462.00
Rohrs, Jane	Discussion with N. Donahue, S. Arkin (Deloitte) regarding bankruptcy settlement on the impact on taxes.	\$760.00	0.5	\$380.00
Rohrs, Jane	Discussion with N. Donahue, S. Arkin (Deloitte) regarding certain expenses related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	1.0	\$760.00
Yuen, Jennifer	Prepare email correspondence with N. Donahue and Deloitte National Office around expenses deductibility related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$460.00	0.3	\$138.00
01/14/2020				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding the documentation of the bankruptcy control procedures.	\$460.00	0.5	\$230.00
Gillam, Tim	Review Elliott Management bankruptcy filings.	\$760.00	3.0	\$2,280.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding the documentation of the bankruptcy control procedures.	\$460.00	0.5	\$230.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/14/2020				
Hennessy, Vincent	Update bankruptcy journal entry control documentation.	\$460.00	2.0	\$920.00
Meredith, Wendy	Meeting with J. Ncho-Oguie (Deloitte) to discuss accounting for potential securitization transaction.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Meeting with W. Meredith (Deloitte) to discuss accounting for potential securitization transaction.	\$760.00	1.0	\$760.00
01/15/2020				
Azebu, Matt	Discussion with B. Rice, V. Hennessy, B. Martin (Deloitte), D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Continue to document bankruptcy control procedures.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding bankruptcy control testing procedures and support to obtain from the client.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with B. Rice, B. Martin, M. Azebu (Deloitte), D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Create internal audit meeting agenda regarding bankruptcy support requests.	\$460.00	1.5	\$690.00
Jasinski, Samantha	Addressed comments within post-petition interest on preferred dividends memorandum	\$580.00	1.0	\$580.00
Martin, Blake	Discussion with B. Rice, V. Hennessy, M. Azebu (Deloitte), D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy control testing procedures and support to obtain from the client.	\$460.00	0.5	\$230.00
Martin, Blake	Document Design & Implementation of the Bankruptcy Memo Review Control.	\$460.00	1.5	\$690.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/15/2020				
Rice, Blake	Discussion with V. Hennessy, B. Martin, M. Azebu (Deloitte), D. DeMartini (PG&E) regarding Bankruptcy Control testing support and year end update.	\$460.00	0.5	\$230.00
01/16/2020				
Azebu, Matt	Meeting with T. Kilkenny, T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$460.00	0.5	\$230.00
Bedi, Arpit	Call with J. Hamner (Deloitte) to discuss the mapping of the Company's Liabilities Subject to Compromise accounts to D&T's testing lead sheets as part of the bankruptcy testing.	\$390.00	1.0	\$390.00
Brown, Erin	Document accounts payable existence testing for both pre and post-petition balances as part of the bankruptcy.	\$350.00	1.5	\$525.00
Brown, Erin	Discussion with B. Rice, V. Hennessy (Deloitte) regarding the implementation of Accounts Payable existence testing for both pre and post-petition balances for bankruptcy matter.	\$350.00	0.5	\$175.00
Gillam, Tim	Review recent filings and discussions with the bankruptcy court around PG&E bankruptcy filing.	\$760.00	2.0	\$1,520.00
Gillam, Tim	Meet with W. Meredith, J. Ncho-Oguie (Deloitte) and S. Hunter (PG&E) on accounting for proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Gillam, Tim	Discussion with J. Lodoca (PG&E) regarding the current status of the bankruptcy process & negotiations of PG&E.	\$760.00	1.0	\$760.00
Gillam, Tim	Meeting with T. Kilkenny, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$760.00	0.5	\$380.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/16/2020				
Hamner, Jack	Call with A. Bedi (Deloitte) to discuss the mapping of the Company's Liabilities Subject to Compromise accounts to D&T's testing lead sheets as part of the bankruptcy testing.	\$460.00	1.0	\$460.00
Hennesy, Vincent	Discussion with B. Rice, E. Brown (Deloitte) regarding the implementation of Accounts Payable existence testing for both pre and post-petition balances for bankruptcy matter.	\$460.00	0.5	\$230.00
Hennesy, Vincent	Discussion with B. Martin (Deloitte) regarding Bankruptcy control testing procedures.	\$460.00	1.0	\$460.00
Jasinski, Samantha	Meeting with T. Kilkenny, T. Gillam, W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$580.00	0.5	\$290.00
Kilkenny, Tom	Meeting with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$760.00	0.5	\$380.00
Martin, Blake	Discussion with V. Hennesy (Deloitte) regarding Bankruptcy control testing procedures.	\$460.00	1.0	\$460.00
Meredith, Wendy	Meet with T. Gillam, J. Ncho-Oguie (Deloitte) and S. Hunter (PG&E) on accounting for proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meeting with T. Kilkenny, T. Gillam, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with T. Kilkenny, T. Gillam, W. Meredith, S. Jasinski, M. Azebu (Deloitte) to discuss the accounting for the proposed securitization transaction.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, W. Meredith (Deloitte) and S. Hunter (PG&E) on accounting for proposed transaction on asset securitization.	\$760.00	0.5	\$380.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/16/2020				
Rice, Blake	Discussion with V. Hennessy, E. Brown (Deloitte) regarding the implementation of Accounts Payable existence testing for both pre and post-petition balances for bankruptcy matter.	\$460.00	0.5	\$230.00
01/17/2020				
Brown, Erin	Document accounts payable existence testing for both pre and post-petition balances as part of the bankruptcy.	\$350.00	1.0	\$350.00
Bush, Amber	Meeting with W. Meredith, T. Gillam, S. Jasinski, B. Clark, L. Smith (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$660.00	0.5	\$330.00
Clark, Brian	Meeting with W. Meredith, T. Gillam, S. Jasinski, A. Bush, L. Smith (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$760.00	0.5	\$380.00
Gillam, Tim	Meeting with W. Meredith, S. Jasinski, B. Clark, A. Bush, L. Smith (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$760.00	1.0	\$760.00
Jasinski, Samantha	Meeting with W. Meredith, T. Gillam, B. Clark, A. Bush, L. Smith (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$580.00	0.5	\$290.00
Kilkenny, Tom	Research unit of account for regulatory assets and liabilities - securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Draft bankruptcy accounting audit memo.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meeting with T. Gillam, S. Jasinski, B. Clark, A. Bush, L. Smith (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$760.00	0.5	\$380.00
Smith, Lisa	Meeting with W. Meredith, T. Gillam, S. Jasinski, B. Clark, A. Bush (Deloitte) regarding consideration of bankruptcy-related audit matters.	\$760.00	0.5	\$380.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/18/2020				
Brown, Erin	Document accounts payable existence testing for both pre and post-petition balances as part of the bankruptcy.	\$350.00	2.5	\$875.00
Jasinski, Samantha	Submit request for informal discussion with tax specialist regarding Company's conclusion of a valuation allowance not being on material deferred tax assets.	\$580.00	1.0	\$580.00
Martin, Blake	Document Design & Implementation of the Bankruptcy Memo review control.	\$460.00	2.0	\$920.00
Martin, Blake	Further document Design & Implementation of the Bankruptcy Memo review control.	\$460.00	2.5	\$1,150.00
Rice, Blake	Research the configuration of liabilities subject to compromise trial balance as part of the bankruptcy testing.	\$460.00	1.0	\$460.00
01/19/2020				
Graf, Bill	Meet with W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	1.0	\$760.00
Meredith, Wendy	Meet with B. Graf (Deloitte) to discuss proposed transaction accounting on asset securitization .	\$760.00	1.0	\$760.00
01/20/2020				
Bedi, Arpit	Discussion with A. Kamra (Deloitte) regarding treatment of pre-petition debt in liability subject to compromise while performing Debt substantive testing as part of the bankruptcy.	\$390.00	1.0	\$390.00
Boyce, Kyle	Meeting with A. Guo, B. Rice (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$350.00	1.0	\$350.00
Boyce, Kyle	Meeting with A. Guo, B. Rice (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$350.00	1.0	\$350.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/20/2020				
Guo, Amy	Meeting with K. Boyce, B. Rice (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$230.00	1.0	\$230.00
Guo, Amy	Meeting with K. Boyce, B. Rice (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Clear notes on audit evaluation of internal controls performed around the process of dealing with bankruptcy.	\$460.00	3.0	\$1,380.00
Kamra, Akanksha	Discussion with A. Bedi (Deloitte) regarding treatment of pre-petition debt in liability subject to compromise while performing Debt substantive testing as part of the bankruptcy.	\$580.00	1.0	\$580.00
Rice, Blake	Meeting with K. Boyce, A. Guo (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$460.00	1.0	\$460.00
Rice, Blake	Meeting with K. Boyce, A. Guo (Deloitte) to discuss the configuration of the liabilities subject to compromise financial statement line item as part of the bankruptcy testing.	\$460.00	1.0	\$460.00
01/21/2020				
Brown, Erin	Document accounts payable existence testing for pre-petition balances as part of the bankruptcy.	\$350.00	3.0	\$1,050.00
Meredith, Wendy	Continue to draft bankruptcy accounting risk assessment memo.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Draft bankruptcy accounting risk assessment memo.	\$760.00	1.5	\$1,140.00
Rice, Blake	Review liabilities subject to compromise existence testing as part of the bankruptcy testing.	\$460.00	2.0	\$920.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/22/2020				
Azebu, Matt	Review the narrative prepared by PG&E Financial Controls and Compliance related to the internal controls related to Liabilities Subject to Compromise review	\$460.00	2.0	\$920.00
Azebu, Matt	Meeting with W. Meredith, S. Jasinski, B. Martin, V. Hennessy (Deloitte) regarding bankruptcy risks and control testing procedures.	\$460.00	0.5	\$230.00
Azebu, Matt	Meeting with D. DeMartini, C. Baxter (PG&E), B. Rice, B. Martin, V. Hennessy (Deloitte) regarding updates to bankruptcy testing procedures and controls for the current year.	\$460.00	0.5	\$230.00
Bush, Amber	Review accounting documentation around bankruptcy-related critical audit matters.	\$660.00	2.0	\$1,320.00
Hennessy, Vincent	Update bankruptcy controls to address the risks identified around bankruptcy liabilities.	\$460.00	2.5	\$1,150.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding bankruptcy status of controls and substantive procedures.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding review notes related to testing procedures of entity level controls.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Meeting with D. DeMartini, C. Baxter (PG&E), M. Azebu, B. Rice, B. Martin (Deloitte) regarding updates to bankruptcy testing procedures and controls for the current year.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Review bankruptcy workpapers to assess status and requests for controls and substantive testing.	\$460.00	2.0	\$920.00
Hennessy, Vincent	Meeting with W. Meredith, S. Jasinski, M. Azebu, B. Martin (Deloitte) regarding bankruptcy risks and control testing procedures.	\$460.00	0.5	\$230.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/22/2020				
Jasinski, Samantha	Document considerations regarding bankruptcy proceedings and the impact on audit.	\$580.00	2.5	\$1,450.00
Jasinski, Samantha	Meeting with W. Meredith, M. Azebu, B. Martin, V. Hennessy (Deloitte) regarding bankruptcy risks and control testing procedures.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Prepare agendas for meetings with D. Thomason, S. Cairns, J. Wells (PG&E) to discuss prepetition interest accounting for bankruptcy matter.	\$580.00	1.0	\$580.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy status of controls and substantive procedures.	\$460.00	0.5	\$230.00
Martin, Blake	Meeting with W. Meredith, S. Jasinski, M. Azebu, V. Hennessy (Deloitte) regarding bankruptcy risks and control testing procedures.	\$460.00	0.5	\$230.00
Martin, Blake	Meeting with D. DeMartini, C. Baxter (PG&E), M. Azebu, B. Rice, V. Hennessy (Deloitte) regarding updates to bankruptcy testing procedures and controls for the current year.	\$460.00	0.5	\$230.00
Meredith, Wendy	Review bankruptcy accounting testing workpapers.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Meeting with S. Jasinski, M. Azebu, B. Martin, V. Hennessy (Deloitte) regarding bankruptcy risks and control testing procedures.	\$760.00	0.5	\$380.00
Meredith, Wendy	Continue reviewing bankruptcy accounting testing workpapers.	\$760.00	1.5	\$1,140.00
Rice, Blake	Meeting with D. DeMartini, C. Baxter (PG&E), M. Azebu, B. Martin, V. Hennessy (Deloitte) regarding updates to bankruptcy testing procedures and controls for the current year.	\$460.00	0.5	\$230.00

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Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/23/2020				
Azebu, Matt	Prepare for meeting with J. Garboden (PG&E) to discuss the process for liabilities subject to compromise analytical review.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Update bankruptcy risks to include additional risks discussed during the meeting yesterday.	\$460.00	2.5	\$1,150.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding bankruptcy control support to obtain for testing procedures.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Document bankruptcy control testing procedures.	\$460.00	3.0	\$1,380.00
Hennessy, Vincent	Correspond with L. Lui (PG&E) regarding bankruptcy control support to obtain for testing procedures.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Clear comments on audit consideration documented in Bankruptcy memos.	\$460.00	1.5	\$690.00
Jasinski, Samantha	Meeting with W. Meredith (Deloitte) to discuss net operating loss deferred tax asset related to bankruptcy impact.	\$580.00	0.5	\$290.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy control support to obtain for testing procedures.	\$460.00	1.0	\$460.00
Meredith, Wendy	Meeting with S. Jasinski (Deloitte) to discuss net operating loss deferred tax asset related to bankruptcy impact.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with D. Thomason, S. Hunter (PG&E) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review supplemental filing to be made with bankruptcy court.	\$760.00	0.5	\$380.00
Rice, Blake	Review bankruptcy disclosures on the financial statement draft.	\$460.00	1.0	\$460.00
01/24/2020				
Dugan, Anne	Meet with A. Loo, K. Kort, W. Meredith (Deloitte) to discuss net operating loss deferred tax asset related to bankruptcy impact.	\$660.00	0.5	\$330.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/24/2020				
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss proposed transaction summary on asset securitization prepared by PG&E.	\$760.00	0.5	\$380.00
Hennessy, Vincent	Prepare for bankruptcy meeting by reviewing bankruptcy memos and control descriptions.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Discussion with J. Garboden, E. Lopez, P. Lui, C. Baxter, D. DeMartini (PG&E), B. Martin (Deloitte) regarding the Liabilities Subject to Compromise Quarterly Fluctuation Analysis control and evidence of review as part of the bankruptcy testing.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding bankruptcy control samples and how to document testing procedures.	\$460.00	2.0	\$920.00
Martin, Blake	Discussion with J. Garboden, E. Lopez, P. Lui, C. Baxter, D. DeMartini (PG&E), V. Hennessy (Deloitte) regarding the Liabilities Subject to Compromise Quarterly Fluctuation Analysis control and evidence of review as part of the bankruptcy testing.	\$460.00	0.5	\$230.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding bankruptcy control samples and how to document testing procedures.	\$460.00	2.0	\$920.00
Meredith, Wendy	Meet with A. Loo, K. Kort, A. Dugan (Deloitte) to discuss net operating loss deferred tax asset related to bankruptcy impact.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss proposed transaction summary on asset securitization prepared by PG&E.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review proposed transaction summary on asset securitization prepared by PG&E and potential journal entries.	\$760.00	1.0	\$760.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/24/2020				
Meredith, Wendy	Meet with S. Hunter (PG&E) to discuss proposed transaction summary on asset securitization prepared by PG&E.	\$760.00	0.5	\$380.00
Rice, Blake	Review liabilities subject to compromise existence testing as part of the bankruptcy testing.	\$460.00	2.0	\$920.00
01/25/2020				
Hennessy, Vincent	Prepare documentation around background information in the bankruptcy overview memo.	\$460.00	1.5	\$690.00
Jasinski, Samantha	Prepare year-end bankruptcy tax risk assessment considerations.	\$580.00	0.5	\$290.00
01/26/2020				
Gillam, Tim	Review the Plan Support Agreements with Public Entities to research restructuring agreements on chapter 11 proceeding.	\$760.00	1.0	\$760.00
Gillam, Tim	Review account guidance for potential asset securitization.	\$760.00	2.0	\$1,520.00
01/27/2020				
Gillam, Tim	Review the Carvath LLP legal letter around bankruptcy proceeding.	\$760.00	0.5	\$380.00
Hennessy, Vincent	Correspond with A. Bird (PG&E) regarding support to obtain for reorganization items testing procedures.	\$460.00	0.5	\$230.00
Meredith, Wendy	Meet with S. Hunter (PG&E) to discuss proposed transaction analysis on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review proposed transaction analysis on asset securitization.	\$760.00	0.5	\$380.00
Nkinzingabo, Rudy	Review documentation around expenses deductibility related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$580.00	1.5	\$870.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/27/2020				
Nkinzingabo, Rudy	Research expenses deductibility related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$580.00	1.0	\$580.00
Yuen, Jennifer	Review memo documented around expenses deductibility related to the bankruptcy settlement agreement for tax provision.	\$460.00	1.5	\$690.00
01/28/2020				
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Gillam, Tim	Review the Plan Support Agreements with Public Entities to research restructuring agreements on chapter 11 proceeding.	\$760.00	3.0	\$2,280.00
Hennessy, Vincent	Document bankruptcy memo review control.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Correspond with S. Yun (PG&E) regarding support to obtain for reorganization items testing procedures.	\$460.00	1.0	\$460.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Nkinzingabo, Rudy	Review bankruptcy memos and documentation from Q3.	\$580.00	1.5	\$870.00
01/29/2020				
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	1.0	\$760.00
Gillam, Tim	Review Company documents relating to proposed asset securitization transaction.	\$760.00	3.0	\$2,280.00
Hennessy, Vincent	Correspond with W. Meredith (Deloitte) regarding which bankruptcy memos should be included in the audit file.	\$460.00	0.5	\$230.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/29/2020				
Hennessy, Vincent	Create a listing of bankruptcy memos subject to testing at the bankruptcy memo review control to assess which ones should be included in the audit file.	\$460.00	0.5	\$230.00
Jasinski, Samantha	Continue to update the summary memo regarding the impact of bankruptcy on the audit.	\$580.00	2.3	\$1,334.00
Meredith, Wendy	Review accounting analysis related to proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review equity backstop agreement.	\$760.00	1.0	\$760.00
Pidgeon, Andrew	Perform accounting guidance research for equity backstop agreement.	\$760.00	0.5	\$380.00
01/30/2020				
Allen, Jana	Meet with A. Pidgeon, W. Meredith (Deloitte) to discuss equity backstop agreement accounting.	\$580.00	0.5	\$290.00
Allen, Jana	Meeting with A. Pidgeon (Deloitte) to discuss accounting guidance research for equity backstop agreement.	\$580.00	0.5	\$290.00
Allen, Jana	Accounting guidance research for equity backstop agreement	\$580.00	2.5	\$1,450.00
Azebu, Matt	Meeting with W. Meredith, V. Hennessy (Deloitte) regarding the Company's bankruptcy memos and which ones should be tested and included in the audit file.	\$460.00	0.5	\$230.00
Donahue, Nona	Review documentation around expenses deductibility related to the bankruptcy settlement agreement with the California Public Utilities Commissions.	\$760.00	2.0	\$1,520.00
Hennessy, Vincent	Correspond with A. Bird (PG&E) regarding support needed for testing reorganization items.	\$460.00	1.0	\$460.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/30/2020				
Hennessy, Vincent	Gather support for bankruptcy journal entry review control testing.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Meeting with W. Meredith, M. Azebu (Deloitte) regarding the Company's bankruptcy memos and which ones should be tested and included in the audit file.	\$460.00	0.5	\$230.00
Kilkenny, Tom	Review memo on proposed transaction on asset securitization in preparation for meeting.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Meet with E. Little, W. Meredith (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	1.0	\$760.00
Little, Eileen	Meet with T. Kilkenny, W. Meredith (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Little, Eileen	Research the accounting treatment for asset securitization of the proposed transaction.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with S. Hunter (PG&E) to discuss equity backstop agreement accounting.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with T. Kilkenny, E. Little (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meeting with M. Azebu, V. Hennessy (Deloitte) regarding the Company's bankruptcy memos and which ones should be tested and included in the audit file.	\$760.00	0.5	\$380.00
Meredith, Wendy	Prepare for meeting with T. Kilkenny, E. Little (Deloitte) to discuss proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with A. Pidgeon, J. Allen (Deloitte) to discuss equity backstop agreement accounting.	\$760.00	0.5	\$380.00
Pidgeon, Andrew	Meet with J. Allen, W. Meredith (Deloitte) to discuss equity backstop agreement accounting.	\$760.00	0.5	\$380.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
01/30/2020				
Pidgeon, Andrew	Meeting with J. Allen (Deloitte) to discuss accounting guidance research for equity backstop agreement.	\$760.00	0.5	\$380.00
01/31/2020				
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	0.5	\$380.00
Gillam, Tim	Review the terms of the restructuring support agreement.	\$760.00	3.0	\$2,280.00
Hennessy, Vincent	Correspond with P. Lui (PG&E) regarding obtaining support for bankruptcy liabilities testing.	\$460.00	0.5	\$230.00
Meredith, Wendy	Review backstop equity agreement to understand the proposed accounting journal entries.	\$760.00	2.0	\$1,520.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss proposed transaction accounting on asset securitization .	\$760.00	0.5	\$380.00
Meredith, Wendy	Continue to review backstop equity agreement to understand the proposed accounting journal entries.	\$760.00	1.0	\$760.00
Nkinzingabo, Rudy	Prepare documentation around expense deductibility around bankruptcy settlement agreement with the California Public Utilities Commissions.	\$580.00	1.0	\$580.00
Subtotal for Post Bankruptcy Matters:			232.3	\$135,434.00

Preparation of Fee Applications

01/06/2020				
Azebu, Matt	Prepare first interim fee application for bankruptcy reporting purposes.	\$230.00	1.0	\$230.00
Gutierrez, Dalia	Update fee/expense detail for the August monthly per feedback received from R. Young (Deloitte).	\$200.00	6.0	\$1,200.00
Gutierrez, Dalia	Begin review of November fee detail in preparation for the monthly fee application.	\$200.00	2.0	\$400.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/06/2020				
Jin, Yezi	Review fee detail for the October'19 fee statement.	\$330.00	2.0	\$660.00
Jin, Yezi	Continue to review fee detail for the October'19 fee statement.	\$330.00	2.0	\$660.00
Jin, Yezi	Prepare additional fee detail for the September'19 fee statement.	\$330.00	1.0	\$330.00
Jin, Yezi	Prepare correspondence to request clarification to the time detail in preparation for the October'19 bankruptcy billing.	\$330.00	1.2	\$396.00
01/07/2020				
Gutierrez, Dalia	Review November fee detail in preparation for the monthly fee application.	\$200.00	5.5	\$1,100.00
Gutierrez, Dalia	Finalize the first draft of the first interim fee application.	\$200.00	1.5	\$300.00
Jasinski, Samantha	Meeting with Y. Jin, S. Jasinski (Deloitte) to discuss categorization of time related to bankruptcy billing for September 2019.	\$290.00	0.2	\$58.00
Jasinski, Samantha	Review bankruptcy time reporting for month of September.	\$290.00	2.0	\$580.00
Jin, Yezi	Review fee detail to assess categorization related to the September 2019 fee statement.	\$330.00	1.3	\$429.00
Jin, Yezi	Update fee detail for the September'19 fee statement.	\$330.00	1.5	\$495.00
Jin, Yezi	Meeting with Y. Jin, S. Jasinski (Deloitte) to discuss categorization of time related to bankruptcy billing for September 2019.	\$330.00	0.2	\$66.00
01/08/2020				
Gutierrez, Dalia	Update first interim fee application per feedback received from M. Rothchild.	\$200.00	3.0	\$600.00
Gutierrez, Dalia	Prepare the November fee detail in preparation for the monthly fee application.	\$200.00	5.0	\$1,000.00
Jin, Yezi	Update fee detail to prepare the October'19 fee statement.	\$330.00	6.5	\$2,145.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/09/2020				
Gutierrez, Dalia	Finalize the first interim fee application.	\$200.00	5.0	\$1,000.00
Jin, Yezi	Update fee detail to prepare the October'19 fee statement.	\$330.00	1.8	\$594.00
Jin, Yezi	Categorize fee detail grouping of audit activities related to billing for September 2019 fee statement..	\$330.00	1.0	\$330.00
Jin, Yezi	Continue to prepare fee detail for the October'19 fee statement.	\$330.00	2.2	\$726.00
01/10/2020				
Gutierrez, Dalia	Prepare the November fee detail in preparation for the monthly fee application.	\$200.00	8.0	\$1,600.00
Rice, Blake	Preparation of August invoices pertaining to the monthly fee application.	\$230.00	2.5	\$575.00
01/14/2020				
Gutierrez, Dalia	Create certification for first interim fee application.	\$200.00	1.0	\$200.00
01/15/2020				
Gutierrez, Dalia	Prepare final draft of September monthly fee statement, including exhibits.	\$200.00	4.0	\$800.00
01/16/2020				
Gutierrez, Dalia	Prepare the November fee detail.	\$200.00	2.0	\$400.00
Gutierrez, Dalia	Update the September monthly fee application.	\$200.00	2.0	\$400.00
01/17/2020				
Gutierrez, Dalia	Prepare November monthly fee detail.	\$200.00	3.0	\$600.00
01/21/2020				
Gutierrez, Dalia	Correspondence regarding voluntary reduction verbiage to be included in September monthly with R. Young, B. Rice, M. Azebu, T. Gillam (Deloitte).	\$200.00	0.5	\$100.00
Gutierrez, Dalia	Prepare November fee detail in preparation for monthly fee application.	\$200.00	1.5	\$300.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/23/2020				
Gutierrez, Dalia	Begin to prepare exhibits for the second interim fee application.	\$200.00	2.0	\$400.00
01/28/2020				
Gutierrez, Dalia	Prepare exhibits for the second interim fee application.	\$200.00	5.0	\$1,000.00
Gutierrez, Dalia	Prepare the first draft of the second interim fee application.	\$200.00	3.0	\$600.00
01/29/2020				
Gutierrez, Dalia	Prepare the December fee detail in preparation for the monthly fee application.	\$200.00	8.0	\$1,600.00
01/30/2020				
Gutierrez, Dalia	Review December fee detail in preparation for the monthly fee application.	\$200.00	4.5	\$900.00
Gutierrez, Dalia	Continue to review December fee detail in preparation for the monthly fee application.	\$200.00	3.5	\$700.00
01/31/2020				
Gutierrez, Dalia	Review December fee detail in preparation for the monthly fee application.	\$200.00	4.0	\$800.00
Gutierrez, Dalia	Continue to review December fee detail in preparation for the monthly fee application.	\$200.00	4.0	\$800.00
Subtotal for Preparation of Fee Applications:			110.4	\$25,074.00

Regulatory Accounting

01/02/2020				
Gillam, Tim	Review wildfire regulatory asset risk assessment.	\$760.00	2.0	\$1,520.00
01/06/2020				
Gillam, Tim	Continue to review risk assessment around wildfire regulatory assets.	\$760.00	2.0	\$1,520.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/07/2020				
Azebu, Matt	Discussion with W. Meredith, B. Rice, S. Jasinski (Deloitte) to discuss changes in the Wildfire Expense Memorandum Account regulatory asset.	\$460.00	0.5	\$230.00
Jasinski, Samantha	Discussion with L. Schloetter, B. Rice (Deloitte) related to the company's electric transmission revenue requirements included in the revenue substantive analytic.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Meeting with P. Ong, D. Kenna, B. Smith (PG&E) to discuss regulatory risk assessment controls of electric underground program.	\$580.00	1.0	\$580.00
Jasinski, Samantha	Discussion with W. Meredith, B. Rice, M. Azebu (Deloitte) to discuss changes in the Wildfire Expense Memorandum Account regulatory asset.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Discussion with A. Chung (PG&E) regarding the conclusion memo around the accounting applicability of Company's regulatory asset/liability around wildfire.	\$580.00	0.5	\$290.00
Meredith, Wendy	Discussion with B. Rice, M. Azebu, S. Jasinski (Deloitte) to discuss changes in the Wildfire Expense Memorandum Account regulatory asset.	\$760.00	0.5	\$380.00
Rice, Blake	Review of fire related regulatory asset guided risk assessment	\$460.00	2.0	\$920.00
Rice, Blake	Discussion with W. Meredith, M. Azebu, S. Jasinski (Deloitte) to discuss changes in the Wildfire Expense Memorandum Account regulatory asset.	\$460.00	0.5	\$230.00
01/08/2020				
Rice, Blake	Discussion with J. Liu (PG&E), L. Schloetter (PG&E) regarding public safety power shutoffs included within fire related regulatory assets.	\$460.00	1.0	\$460.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/08/2020				
Schloetter, Lexie	Discussion with J. Liu (PG&E), B. Rice (PG&E) regarding public safety power shutoffs included within fire related regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Document control workpaper for the cost examination review related to the wildfire regulatory assets.	\$390.00	1.0	\$390.00
01/09/2020				
Rice, Blake	Review northern California expenditures settlement to assess the impact on audit plan.	\$460.00	2.0	\$920.00
01/10/2020				
Jasinski, Samantha	Review Company's Q4 posting of California Wildfire Order Instituting Investigation regulatory asset-impacted journal entries.	\$580.00	1.0	\$580.00
Jasinski, Samantha	Discussion with L. Schloetter (Deloitte) related to substantive testing approach for wildfire safety plan regulatory assets.	\$580.00	0.5	\$290.00
Rice, Blake	Continue to review northern California expenditures settlement to assess impact on audit plan.	\$460.00	2.5	\$1,150.00
Rice, Blake	Discussion with J. Yoo (PG&E) regarding fire related regulatory asset cost order detail.	\$460.00	1.0	\$460.00
Schloetter, Lexie	Continue to prepare substantive testing workpaper related to wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with S. Jasinski (Deloitte) related to substantive testing approach for wildfire safety plan regulatory assets.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Prepare workpaper for substantive testing related to the wildfire related regulatory assets.	\$390.00	2.0	\$780.00

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/12/2020				
Schloetter, Lexie	Document control workpaper related to the cost examination control for wildfire related regulatory assets.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Continue to document control workpaper related to the fire related regulatory assets cost examination.	\$390.00	1.5	\$585.00
01/13/2020				
Azebu, Matt	Discussion with B. Rice, S. Jasinski, L. Schloetter (Deloitte) regarding design of the wildfire regulatory asset cost examination control workpaper.	\$460.00	1.5	\$690.00
Azebu, Matt	Review the design of the wildfire regulatory asset cost examination control in preparation for discussion with B. Rice, S. Jasinski and L. Schloetter (Deloitte).	\$460.00	1.0	\$460.00
Jasinski, Samantha	Discussion with B. Rice, M. Azebu, L. Schloetter (Deloitte) regarding design of the wildfire regulatory asset cost examination control workpaper.	\$580.00	1.5	\$870.00
Rice, Blake	Discussion with S. Jasinski, M. Azebu, L. Schloetter (Deloitte) regarding design of the wildfire regulatory asset cost examination control workpaper.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Close notes on the Wildfire Regulatory Assets risk mapping workpaper.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Document control workpaper related to the cost examination control for wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Create workpaper related to wildfire related regulatory assets risks.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski, M. Azebu (Deloitte) regarding design of the wildfire regulatory asset cost examination control workpaper.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Update wildfire related regulatory assets risk assessment.	\$390.00	1.5	\$585.00

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/14/2020				
Jasinski, Samantha	Review regulatory asset mapping workpaper.	\$580.00	3.0	\$1,740.00
Rice, Blake	Review fire related regulatory asset mapping workpaper.	\$460.00	2.0	\$920.00
Schloetter, Lexie	Update workpaper related to the Fire Risk mitigation memorandum account.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Update workpaper related to wildfire regulatory assets detail selections.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Perform research related to legal assessment control workpaper over probability of regulatory assets.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Analyze data related to wildfire safety regulatory assets reconciliations.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to wildfire regulatory asset data provided.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Close notes on regulatory assets risk mapping workpaper.	\$390.00	0.5	\$195.00
01/15/2020				
Jasinski, Samantha	Update wildfire expense memorandum account workpaper.	\$580.00	3.5	\$2,030.00
Rice, Blake	Continue to review fire related regulatory asset mapping workpaper.	\$460.00	1.0	\$460.00
Schloetter, Lexie	Continue to assess selection support related to wildfire regulatory assets in accordance with Accounting Standards.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Assess selection support related to wildfire regulatory assets in accordance with Accounting Standards.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Prepare selections for year end testing for cost examination control for fire regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Update control workpaper related to the cost examination review related to wildfire regulatory assets.	\$390.00	2.0	\$780.00
Schloetter, Lexie	Gather support for fire regulatory assets detail selections.	\$390.00	1.5	\$585.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/15/2020				
Schloetter, Lexie	Draft correspondence to J. Liu, C. Wong (PG&E) related to cost examination control related to fire regulatory assets.	\$390.00	0.5	\$195.00
01/16/2020				
Jasinski, Samantha	Meeting with J. Ncho-Oguie, L. Schloetter (Deloitte), S. Frank (PG&E) related to the legal assessment amounts over probability of regulatory assets.	\$580.00	0.5	\$290.00
Ncho-Oguie, Jean-Denis	Meeting with S. Jasinski, L. Schloetter (Deloitte), S. Frank (PG&E) related to the legal assessment amounts over probability of regulatory assets.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, S. Jasinski, B. Rice, M. Azebu, E. Reik, T. Pemberton (PG&E) regarding status of year end quality review workpapers.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding impact of quarter 4 transactions on audit plan.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire for substantive account	\$760.00	2.0	\$1,520.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire updated Guided Risk Assessment analysis	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire PG&E legal assessment for Catastrophic Events recoverable costs	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of account reconciliation for Regulatory Wildfire recoverable regulatory assets.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion T. Gillam, W. Meredith, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding year end inherent risk assessment related to wildfire liabilities.	\$760.00	1.0	\$760.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/16/2020				
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, W. Meredith, B. Rice, S. Jasinski, M. Azebu, J. Hamner, V. Hennessey, B. Martin (Deloitte) regarding status year end risk assessment and substantive testing procedures.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Meeting with V. Hennessey, J. Hamner, B. Martin, B. Rice, M. Azebu, S. Jasinski, W. Meredith, T. Gillam (Deloitte) regarding the status of each section of the audit.	\$760.00	1.0	\$760.00
Schloetter, Lexie	Document regulatory asset rollforward related to catastrophic events memorandum mitigation accounts.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Document regulatory asset rollforward related to wildfire risk mitigation accounts.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Meeting with S. Jasinski, J. Ncho-Oguie (Deloitte), S. Frank (PG&E) related to the legal assessment amounts over probability of regulatory assets.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Call with M. Amir, J. Lieu, D. Corpuz (PG&E) related to fire regulatory asset cost examination control process.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Prepare for meeting regarding the cost examination review control over wildfire regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Discuss Fire Risk Mitigation account cost selections with J. Yoo (PG&E).	\$390.00	1.0	\$390.00
Schloetter, Lexie	Call with D. Wong (PG&E) related to special regulatory asset testing over catastrophic events.	\$390.00	1.0	\$390.00
01/17/2020				
Gillam, Tim	Review regulatory workpapers around wildfire regulatory assets.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire PG&E legal assessment for recoverable costs	\$760.00	1.5	\$1,140.00

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Fees Sorted by Category for the Fee Period

January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/17/2020				
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire PG&E legal assessment for recoverable costs	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire enhanced vegetation management process flow	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Continuation of review of testing workpaper for Regulatory Wildfire enhanced vegetation management process flow	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Continuation review of PG&E Regulatory Wildfire reconciliation of recoverable costs.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire costs concluded to be non-recoverable	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Continuation review of Regulatory Wildfire account detail for costs concluded not to be recoverable.	\$760.00	1.0	\$760.00
Rice, Blake	Review fire related regulatory asset cost examination.	\$460.00	2.0	\$920.00
Schloetter, Lexie	Document workpaper for cost selections for wildfire regulatory assets.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to fire hazard prevention account detail included in regulatory assets.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Update the risk assessment related to wildfire regulatory assets.	\$390.00	1.0	\$390.00
01/18/2020				
Jasinski, Samantha	Discussion with B. Rice, L. Schloetter (Deloitte) related to risk assessment associated with wildfire regulatory assets.	\$580.00	3.0	\$1,740.00
Rice, Blake	Discussion with S. Jasinski, L. Schloetter (Deloitte) related to risk assessment associated with wildfire regulatory assets.	\$460.00	3.0	\$1,380.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/18/2020				
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski (Deloitte) related to risk assessment associated with wildfire regulatory assets.	\$390.00	3.0	\$1,170.00
01/20/2020				
Rice, Blake	Review fire related regulatory asset control testing.	\$460.00	3.0	\$1,380.00
Schloetter, Lexie	Prepare selections related to the catastrophic events memorandum account for wildfire related regulatory assets.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Perform research related to the vegetation management review process.	\$390.00	2.5	\$975.00
01/21/2020				
Jasinski, Samantha	Discussion with J. Ncho-Oguie, B. Rice, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding controls specific to enhanced vegetation management program.	\$580.00	0.5	\$290.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire substantive account	\$760.00	2.0	\$1,520.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for Regulatory Wildfire updated risk assessment matrix	\$760.00	2.5	\$1,900.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, B. Rice, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding controls specific to enhanced vegetation management program.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss asset retirement obligation audit procedures.	\$760.00	0.5	\$380.00
Rice, Blake	Review fire related regulatory asset control testing.	\$460.00	3.0	\$1,380.00

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/21/2020				
Rice, Blake	Discussion with J. Ncho-Oguie, S. Jasinski, L. Schloetter (Deloitte), D. Kenna, D. Demartini (PG&E) regarding controls specific to enhanced vegetation management program.	\$460.00	0.5	\$230.00
Schloetter, Lexie	Discussion with E. Brown (Deloitte) regarding documentation of recoverable expenses for Operating and Maintenance testing.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Perform research over the companies process and associated controls related to vegetation management as tracked in regulatory assets and liabilities.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to the fire hazard prevention costs in regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Document selections for wildfire related regulatory assets in accordance with the accounting standards.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Discussion with J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte), D. Kenna, D. Demartini (PG&E) regarding controls specific to enhanced vegetation management program.	\$390.00	0.5	\$195.00
01/22/2020				
Jasinski, Samantha	Meeting with L. Schloetter (Deloitte), E. Parks, D. Kenna, J. Perez, P. Conner, C. McDonagh (PG&E) regarding invoicing procedures for vegetation management.	\$580.00	0.5	\$290.00
Schloetter, Lexie	Discussion with D. Wong (PG&E) related to regulatory assets and liabilities testing over costs associated with catastrophic events.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to testing of wildfire related regulatory assets and liabilities.	\$390.00	0.5	\$195.00

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/22/2020				
Schloetter, Lexie	Document selections related to regulatory assets in accordance with regulatory accounting standards.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Meeting with S. Jasinski (Deloitte), E. Parks, D. Kenna, J. Perez, P. Conner, C. McDonagh (PG&E) regarding invoicing procedures for vegetation management.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Prepare for meeting related to the vegetation management invoicing process.	\$390.00	1.0	\$390.00
01/23/2020				
Schloetter, Lexie	Discussion with P. Conner (PG&E) related to Vegetation Management process.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Assess vegetation management costs for control selections in testing wildfire related regulatory assets.	\$390.00	3.0	\$1,170.00
01/24/2020				
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to selection expenses related to Fire Regulatory Assets testing.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Update documentation related to the vegetation management selections for fire related regulatory asset testing.	\$390.00	1.5	\$585.00
01/25/2020				
Brown, Erin	Discussion with L. Schloetter, V. Hennessy, B. Rice (Deloitte) regarding inclusion of regulatory expenses within non-recoverable expense population for substantive procedures within Operating and Maintenance.	\$350.00	1.5	\$525.00
Brown, Erin	Discussion with L. Schloetter, V. Hennessy, B. Rice (Deloitte) regarding documentation of non-recoverable expense substantive procedures with Operating and Maintenance.	\$350.00	0.5	\$175.00

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/25/2020				
Hennessy, Vincent	Discussion with E. Brown, L. Schloetter, B. Rice (Deloitte) regarding inclusion of regulatory expenses within non-recoverable expense population for substantive procedures within Operating and Maintenance.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Discussion with E. Brown, L. Schloetter, R. Rice (Deloitte) regarding documentation of non-recoverable expense substantive procedures with Operating and Maintenance.	\$460.00	0.5	\$230.00
Rice, Blake	Discussion with E. Brown, L. Schloetter, V. Hennessy (Deloitte) regarding documentation of non-recoverable expense substantive procedures with Operating and Maintenance.	\$460.00	0.5	\$230.00
Rice, Blake	Discussion with E. Brown, L. Schloetter, V. Hennessy (Deloitte) regarding inclusion of regulatory expenses within non-recoverable expense population for substantive procedures within Operating and Maintenance.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Update considerations in risk assessment of fire related regulatory assets for the disallowed amounts.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Discussion with E. Brown, V. Hennessy, B. Rice (Deloitte) regarding inclusion of regulatory expenses within non-recoverable expense population for substantive procedures within Operating and Maintenance.	\$390.00	1.5	\$585.00
Schloetter, Lexie	Continue to update documentation for considerations in risk assessment of fire related regulatory assets for the disallowed amounts.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Discussion with E. Brown, V. Hennessy, B. Rice (Deloitte) regarding documentation of non-recoverable expense substantive procedures with Operating and Maintenance.	\$390.00	0.5	\$195.00

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/27/2020				
Gillam, Tim	Review regulatory workpapers around wildfire regulatory assets.	\$760.00	1.0	\$760.00
Gillam, Tim	Discussion with J. Ncho-Oguie (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, B. Rice, L. Schloetter (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$760.00	1.0	\$760.00
Rice, Blake	Continue to review wildfire regulatory asset risk assessment.	\$460.00	2.0	\$920.00
Rice, Blake	Discussion with S. Jasinski, J. Ncho-Oguie, L. Schloetter (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$460.00	1.5	\$690.00
Rice, Blake	Review wildfire regulatory asset risk assessment.	\$460.00	2.0	\$920.00
Rice, Blake	Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, M. Azebu (Deloitte) regarding status of testing for year end wildfire liabilities.	\$460.00	0.5	\$230.00
Schloetter, Lexie	Update regulatory asset legal assessment control workpaper for wildfire related regulatory assets.	\$390.00	2.5	\$975.00
Schloetter, Lexie	Discussion with S. Jasinski, B. Rice, J. Ncho-Oguie (Deloitte) regarding wildfire regulatory asset final risk assessment.	\$390.00	1.5	\$585.00
01/28/2020				
Gillam, Tim	Review the workpapers relating to wildfire regulatory assets.	\$760.00	2.5	\$1,900.00
Ncho-Oguie, Jean-Denis	Document Critical Audit Matter Opinion for Wildfire Regulatory Assets.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Continue review of updated Regulatory Assets Risk Assessment for Wildfire Order Instituting Investigation Settlement.	\$760.00	1.0	\$760.00

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January 01, 2020 - January 31, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/28/2020				
Ncho-Oguie, Jean-Denis	Review updated Regulatory Assets Risk Assessment for Wildfire Order Instituting Investigation Settlement.	\$760.00	2.5	\$1,900.00
Rice, Blake	Continue to review wildfire regulatory asset control testing.	\$460.00	2.5	\$1,150.00
Rice, Blake	Review wildfire regulatory asset control documentation.	\$460.00	2.0	\$920.00
Schloetter, Lexie	Update substantive workpaper for regulatory assets and liabilities related to the wildfire mitigation.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Continue to update substantive workpaper for fire related regulatory assets.	\$390.00	3.5	\$1,365.00
01/29/2020				
Gillam, Tim	Review the regulatory assets around wildfire-related disallowance.	\$760.00	1.0	\$760.00
Jasinski, Samantha	Made additional updates in wildfire expense memorandum account workpaper	\$580.00	3.5	\$2,030.00
Schloetter, Lexie	Document control workpaper related to the fire related regulatory assets and liabilities.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Perform research related to control over regulatory assets associated with the fire mitigation efforts.	\$390.00	3.5	\$1,365.00
01/30/2020				
Jasinski, Samantha	Review regulatory legal assessment control workpaper - year end.	\$580.00	0.5	\$290.00
Schloetter, Lexie	Update regulatory substantive workpaper memo for the assessment of recoverable costs tracked in the fire related regulatory asset.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Close notes on control workpaper related to the fire regulatory assets.	\$390.00	2.5	\$975.00
01/31/2020				
Ncho-Oguie, Jean-Denis	Address year end wildfire regulatory asset risk assessment matrix.	\$760.00	1.0	\$760.00

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Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
01/31/2020				
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding current audit status to evaluate audit testing priorities. .	\$460.00	1.5	\$690.00
Schloetter, Lexie	Update risk assessment related to the fire mitigation regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Draft correspondence to J. Liu, M. Madrigal (PG&E) regarding substantive selection support for fire mitigation regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Document selection support received for the fire regulatory assets substantive testing.	\$390.00	3.5	\$1,365.00
Subtotal for Regulatory Accounting:			236.5	\$115,410.00
Total			4,435.3	\$1,227,276.50

Recapitulation

Name	Rate	Hours	Fees
Arkin, Steven	\$760.00	3.0	\$2,280.00
Clark, Brian	\$760.00	1.0	\$760.00
Donahue, Nona	\$760.00	5.5	\$4,180.00
Gerstel, Ken	\$760.00	0.5	\$380.00
Gillam, Tim	\$760.00	69.5	\$52,820.00
Graf, Bill	\$760.00	1.0	\$760.00
Kilkenny, Tom	\$760.00	4.5	\$3,420.00
Little, Eileen	\$760.00	1.0	\$760.00
Meredith, Wendy	\$760.00	49.0	\$37,240.00
Ncho-Oguie, Jean-Denis	\$760.00	42.5	\$32,300.00
Pemberton, Tricia	\$760.00	2.0	\$1,520.00
Pidgeon, Andrew	\$760.00	1.5	\$1,140.00

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Recapitulation

Name	Rate	Hours	Fees
Rohrs, Jane	\$760.00	2.0	\$1,520.00
Sasso, Tony	\$760.00	1.3	\$988.00
Smith, Lisa	\$760.00	0.5	\$380.00
Sullivan, Mike	\$760.00	4.2	\$3,192.00
Bush, Amber	\$660.00	4.0	\$2,640.00
Dugan, Anne	\$660.00	0.5	\$330.00
Luong, Mimi	\$660.00	1.2	\$792.00
Allen, Jana	\$580.00	3.5	\$2,030.00
Jasinski, Samantha	\$580.00	46.8	\$27,144.00
Kamra, Akanksha	\$580.00	1.0	\$580.00
Long, Brittany	\$580.00	0.5	\$290.00
Nkinzingabo, Rudy	\$580.00	5.0	\$2,900.00
Azebu, Matt	\$460.00	75.5	\$34,730.00
Hamner, Jack	\$460.00	1.0	\$460.00
Hennessy, Vincent	\$460.00	63.5	\$29,210.00
Martin, Blake	\$460.00	63.0	\$28,980.00
Rice, Blake	\$460.00	90.5	\$41,630.00
Yuen, Jennifer	\$460.00	1.8	\$828.00
Bedi, Arpit	\$390.00	2.0	\$780.00
Schloetter, Lexie	\$390.00	126.5	\$49,335.00
Cochran, James	\$380.00	7.5	\$2,850.00
Donahue, Nona	\$380.00	4.5	\$1,710.00
Fogarty, Ellen	\$380.00	13.4	\$5,092.00
Gillam, Tim	\$380.00	26.2	\$9,956.00
Harold, Matt	\$380.00	3.5	\$1,330.00
Loo, Alice	\$380.00	1.0	\$380.00
Meredith, Wendy	\$380.00	35.7	\$13,566.00
Ncho-Oguie, Jean-Denis	\$380.00	66.2	\$25,156.00
Pemberton, Tricia	\$380.00	2.0	\$760.00

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Recapitulation

Name	Rate	Hours	Fees
White, Teal	\$380.00	13.5	\$5,130.00
Zenk, Joe	\$380.00	0.9	\$342.00
Boyce, Kyle	\$350.00	2.0	\$700.00
Brown, Erin	\$350.00	10.5	\$3,675.00
Dugan, Anne	\$330.00	15.5	\$5,115.00
Fannin, Sam	\$330.00	21.0	\$6,930.00
Giamanco, Patrick	\$330.00	46.7	\$15,411.00
Jin, Yezi	\$330.00	20.7	\$6,831.00
Kort, Krystle	\$330.00	0.5	\$165.00
Potts, John	\$330.00	2.0	\$660.00
Reik, John	\$330.00	4.7	\$1,551.00
Sagar, Saurabh	\$330.00	2.5	\$825.00
Varkey, Jamie	\$330.00	9.0	\$2,970.00
Brown, Aaron	\$290.00	18.5	\$5,365.00
Jasinski, Samantha	\$290.00	150.0	\$43,500.00
Kamra, Akanksha	\$290.00	35.5	\$10,295.00
Long, Brittany	\$290.00	55.0	\$15,950.00
Misra, Saurabh	\$290.00	129.5	\$37,555.00
Nkinzingabo, Rudy	\$290.00	31.5	\$9,135.00
Pant, Chetna	\$290.00	8.5	\$2,465.00
Azebu, Matt	\$265.00	6.5	\$1,722.50
Adams, Haley	\$230.00	3.0	\$690.00
Azebu, Matt	\$230.00	128.0	\$29,440.00
Dam, Vivian	\$230.00	23.5	\$5,405.00
Fazil, Mohamed	\$230.00	88.0	\$20,240.00
Goswami, Pratiti	\$230.00	22.5	\$5,175.00
Guo, Amy	\$230.00	4.0	\$920.00
Hamner, Jack	\$230.00	227.9	\$52,417.00
Hennessy, Vincent	\$230.00	171.5	\$39,445.00

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Recapitulation

Name	Rate	Hours	Fees
Kipkirui, Winnie	\$230.00	211.0	\$48,530.00
Mantri, Arvind	\$230.00	20.0	\$4,600.00
Martin, Blake	\$230.00	146.5	\$33,695.00
Meenakshi, Meenakshi	\$230.00	3.0	\$690.00
Rice, Blake	\$230.00	118.5	\$27,255.00
Varshney, Swati	\$230.00	86.0	\$19,780.00
Yuen, Jennifer	\$230.00	57.1	\$13,133.00
Uy, Rycel	\$225.00	20.0	\$4,500.00
Alfahhad, Abdulrahman	\$200.00	100.1	\$20,020.00
Bedi, Arpit	\$200.00	176.9	\$35,380.00
Bhattacharya, Ayush	\$200.00	21.5	\$4,300.00
Gutierrez, Dalia	\$200.00	84.0	\$16,800.00
Jagetia, Nidhi	\$200.00	3.0	\$600.00
K, Kavya	\$200.00	50.0	\$10,000.00
Kaur, JASPREET	\$200.00	6.0	\$1,200.00
Lnu, Nikita	\$200.00	9.5	\$1,900.00
M, Ashwin	\$200.00	15.0	\$3,000.00
Munjal, Chahat	\$200.00	29.0	\$5,800.00
Nambiar, Sachin	\$200.00	91.0	\$18,200.00
Salisam, Soujanya	\$200.00	16.0	\$3,200.00
Schloetter, Lexie	\$200.00	132.0	\$26,400.00
Shukla, Prakhar	\$200.00	7.0	\$1,400.00
Uy, Rycel	\$200.00	202.5	\$40,500.00
Bhavana, Nadakurthi	\$180.00	2.0	\$360.00
Boyce, Kyle	\$180.00	226.0	\$40,680.00
Brown, Erin	\$180.00	218.5	\$39,330.00
Carson, George	\$180.00	1.0	\$180.00
Chopra, Harshita	\$180.00	165.5	\$29,790.00
Kiander, Matthew	\$180.00	21.0	\$3,780.00

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Recapitulation

Name	Rate	Hours	Fees
Li, Jenny	\$180.00	23.0	\$4,140.00
Vineeth, Vineeth	\$180.00	8.0	\$1,440.00
Yadav, Divya Singh	\$180.00	6.5	\$1,170.00
Guo, Amy	\$120.00	62.0	\$7,440.00
Pramanik, Samiran	\$120.00	8.0	\$960.00